

# Louisiana Senate Finance Committee



## FY24 Executive Budget

### 19D – Department of Education

April 2023

*Sen. Patrick Page Cortez, President*  
*Sen. Bodi White, Chairman*



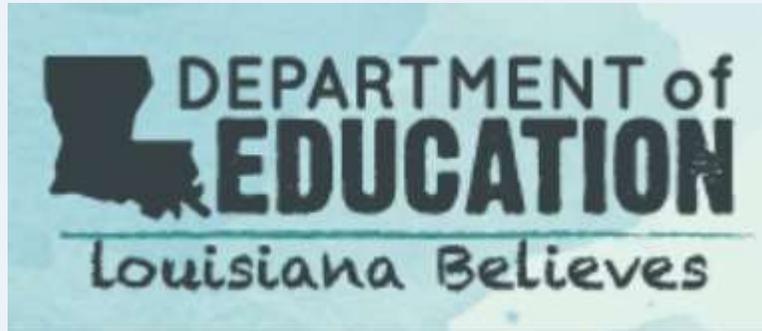


# FY24 Recommended Budget Schedule 19D — Department of Education

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# 19D - Department of Education



## Departmental Overview



**DR. CADE BRUMLEY**

LOUISIANA STATE SUPERINTENDENT  
OF EDUCATION



## 19D - Department of Education

# National Assessment of Educational Progress

## 2022 Louisiana Results

Louisiana 2019  
NAEP Ranking

46

Highest overall national ranking since 2003

Louisiana 2022  
NAEP Ranking

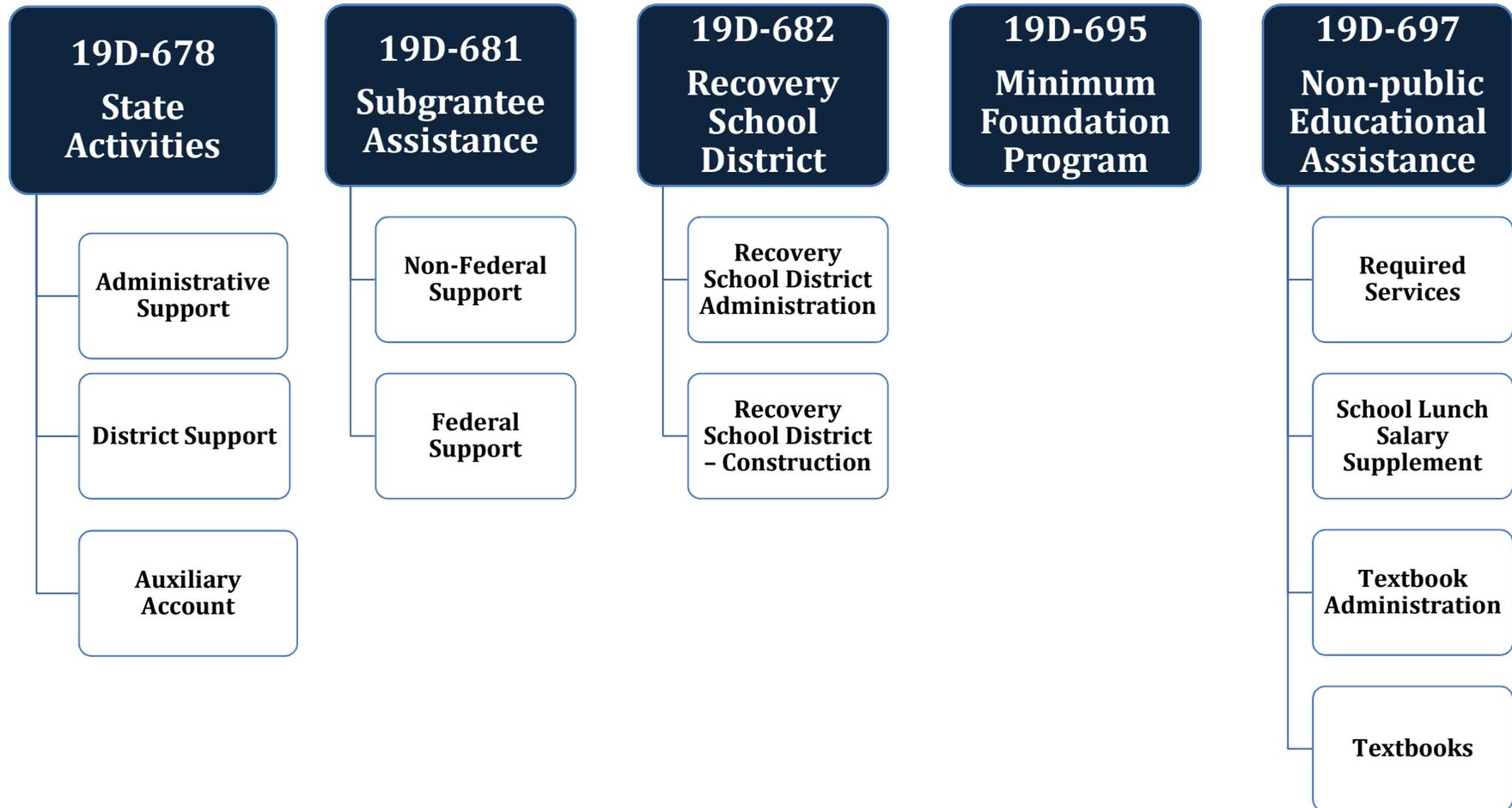
42



**LDOE 2021-22 LEAP Score:** Mastery rates for students in grades 3-8 improved three points in both math and ELA. In total, 80 percent of Louisiana school systems improved their mastery rate when compared to 2020-21.



# 19D - Department of Education





# 19D - Department of Education

## 678 - State Activities

- The mission of State Activities is to provide leadership, support, fund-flow control and compliance confirmation.
- Services include Budget Control, Procurement and Contract, IT, Legal, Accounting, Grant Management, District Support etc.

## 681 - Subgrantee Assistance

The mission is to timely and accurately distribute flow-through state and federal funds to local education agencies (LEAs) and other entities.

### Non-Federal Support Program

- Prior to the restructuring in FY 2020-2021, this program was known as the School & District Supports Program.
- The goal of the Non-Federal Support Program is that local school boards and other local entities will use flow through funds to support the goal of the Department.
- *No Federal Funds in this program.*

### Federal Support Program

- Prior to the restructuring in FY 2020-2021, this program was known as the School & District Innovations Program.
- The goal of the Federal Support Program is that local school boards and other local entities will use federal flow-through funds support the goal of the Department.
- *No State General Fund in this program.*



# 19D - Department of Education

## 682 - Recovery School District

- The RSD is established to provide an appropriate education for children attending any public elementary or secondary school that has been transferred to RSD jurisdiction pursuant to R.S. 17:10.5. (*The failed school*)
- The goal is to provide services to students based on the State's student academic standards. The Construction goal is to provide for a multi-year Orleans Parish Reconstruction Master Plan for the renovation or building of school facilities.

## 695 - Minimum Foundation Program

- The Minimum Foundation Program (MFP) provides the major source of State funds to the local school systems.
- The goal is to ensure equitable distribution of State funds to local school districts such that every student has an equal opportunity to develop their full potential.

## 697 - Non-Public Educational Assistance

- Nonpublic Educational Assistance provides for constitutionally mandated and other statutorily required aid to nonpublic schools.
- The goal is to distribute the appropriated level of state support equitably to each of the non-discriminatory, State-approved nonpublic schools and/or school districts to enhance student learning and performance.

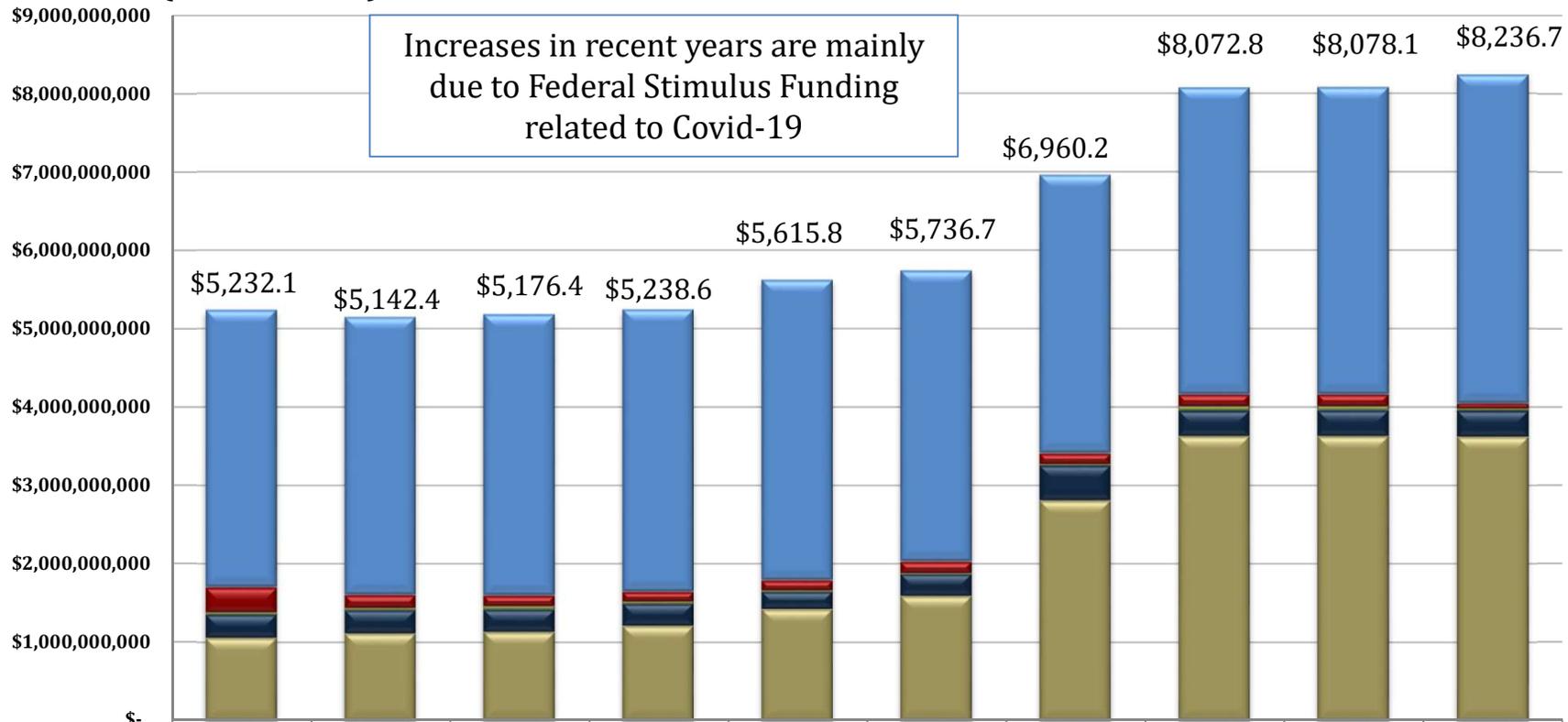


# 19D - Department of Education

## Changes in Funding since FY16

**Total Budget by Fiscal Year and Means of Finance**  
(in \$ millions)

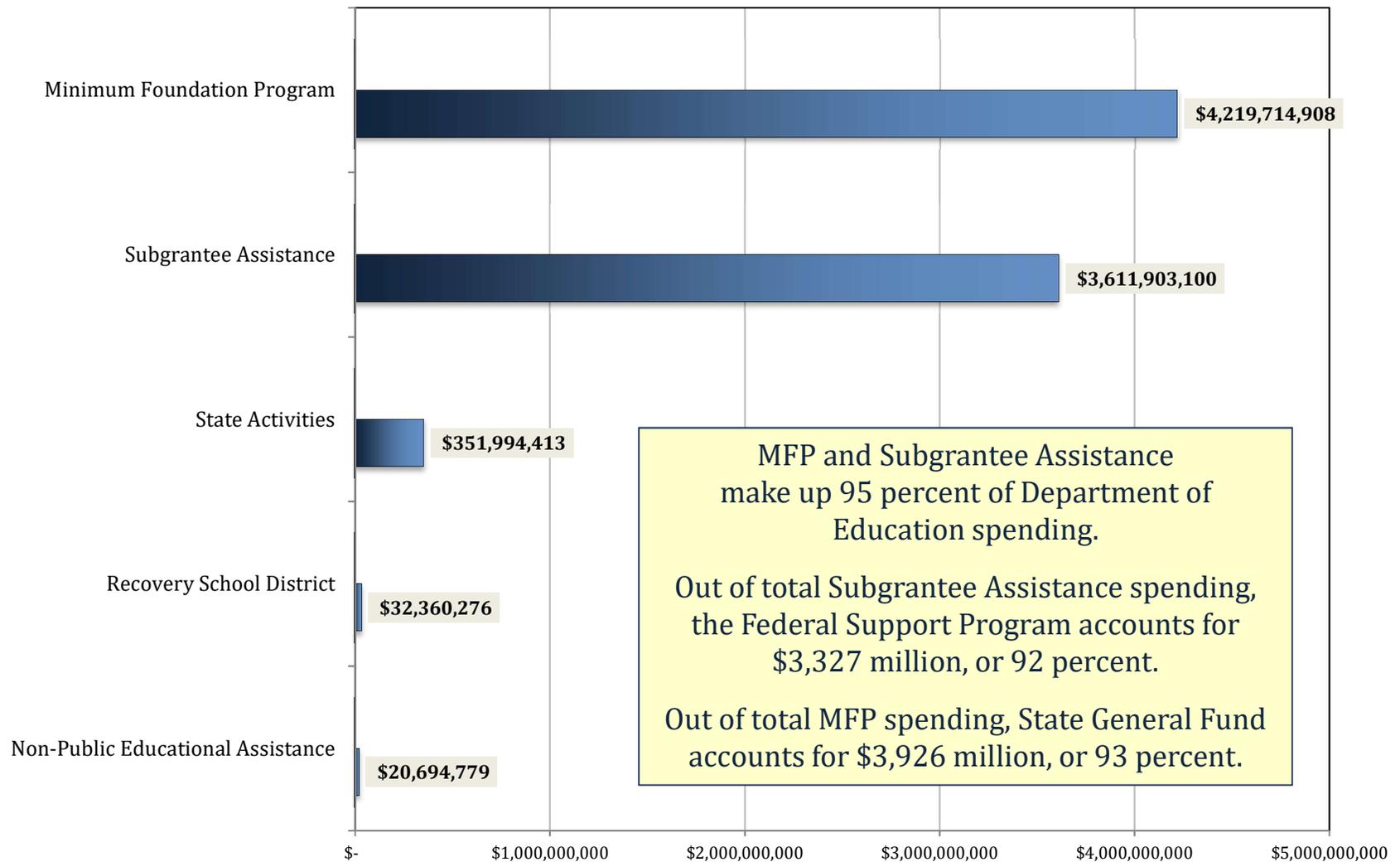
Spending change from FY16 to FY22 is +33%.  
Budget change from FY16 to FY24 is +57%.



	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Enacted	FY23 as of 12/1/22	FY24 Rec.
SGF	\$3,528,434,971	\$3,535,662,196	\$3,577,217,419	\$3,589,645,317	3,824,243,600	3,706,565,357	3,552,952,537	\$3,917,739,242	\$3,921,749,242	\$4,195,304,063
IAT	\$317,553,375	\$165,496,269	\$135,814,445	\$122,876,530	125,218,257	144,584,616	133,018,418	\$151,626,614	\$151,626,614	\$66,052,418
FSGR	\$29,338,865	\$29,823,015	\$43,883,975	\$32,756,269	19,058,551	14,756,089	18,576,307	\$51,408,019	\$51,408,019	\$22,877,195
STAT DED	\$298,877,270	\$295,881,619	\$285,499,902	\$281,853,503	224,889,824	279,966,865	448,654,627	\$326,250,844	\$327,500,844	\$334,959,401
FED	\$1,057,920,961	\$1,115,567,496	\$1,134,006,973	\$1,211,469,859	1,422,427,893	1,590,782,004	2,807,023,872	\$3,625,784,982	\$3,625,784,982	\$3,617,474,399



# 19D - Department of Education Total Expenditures Comparison by Agency





## 19D - Department of Education FY24 Recommended Means of Finance by Agency Comparison to FY23 Enacted

Total MOF by Agency	SGF	IAT	FSGR	Stat Deds	Federal	Total	FY23 Enacted Total	Difference FY23 Enacted to FY24 Recommended
State Activities	\$37,377,098	\$7,939,651	\$7,049,246	\$62,510	\$299,565,908	\$351,994,413	\$444,012,463	(\$92,018,050)
Subgrantee Assistance	\$210,926,537	\$32,552,000	\$9,377,789	\$41,138,283	\$3,317,908,491	\$3,611,903,100	\$3,463,464,398	\$148,438,702
Recovery School District	\$349,349	\$25,560,767	\$6,450,160	\$0	\$0	\$32,360,276	\$121,402,667	(\$89,042,391)
Minimum Foundation Program	\$3,925,956,300	\$0	\$0	\$293,758,608	\$0	\$4,219,714,908	\$4,023,235,394	\$196,479,514
Nonpublic Educational Assistance	\$20,694,779	\$0	\$0	\$0	\$0	\$20,694,779	\$20,694,779	\$0
<b>FY24 Recommended TOTALS</b>	<b>\$4,195,304,063</b>	<b>\$66,052,418</b>	<b>\$22,877,195</b>	<b>\$334,959,401</b>	<b>\$3,617,474,399</b>	<b>\$8,236,667,476</b>	<b>\$8,072,809,701</b>	<b>\$163,857,775</b>
<b>FY23 Enacted Total</b>	<b>\$3,917,739,242</b>	<b>\$151,626,614</b>	<b>\$51,408,019</b>	<b>\$326,250,844</b>	<b>\$3,625,784,982</b>	<b>\$8,072,809,701</b>		
<i>Difference FY23 Enacted to FY24 Recommended</i>	<i>\$277,564,821</i>	<i>(\$85,574,196)</i>	<i>(\$28,530,824)</i>	<i>\$8,708,557</i>	<i>(\$8,310,583)</i>	<i>\$163,857,775</i>		

### Significant Enhancements

The change from FY23 Enacted to FY24 Recommended is an increase of **\$163.86** million. It includes a total of **\$252.5** million State Funds (SGF, FSGR & Stat Deds) increase and a total of **(\$94)** million decrease in Interagency Transfers and the Federal Funds. The main increases include:

- \$196.48 million for an across-the-board pay raise and benefits of \$2,000 for certificated educators and \$1,000 for non certificated personnel;
- **\$51.67** million to replace federal funding loss of **Child Care Assistance Program (CCAP)** for children 0-3 year old;
- \$20 million to replace interagency transfers funding loss of Temporary Assistance for Needy Families (TANF) via DCFS for at risk children 4 years old;
- \$880,000 for special classroom monitoring of camera maintenance and administration;
- \$220,000 to clear the waitlist of school choice program.



# 19D - Department of Education

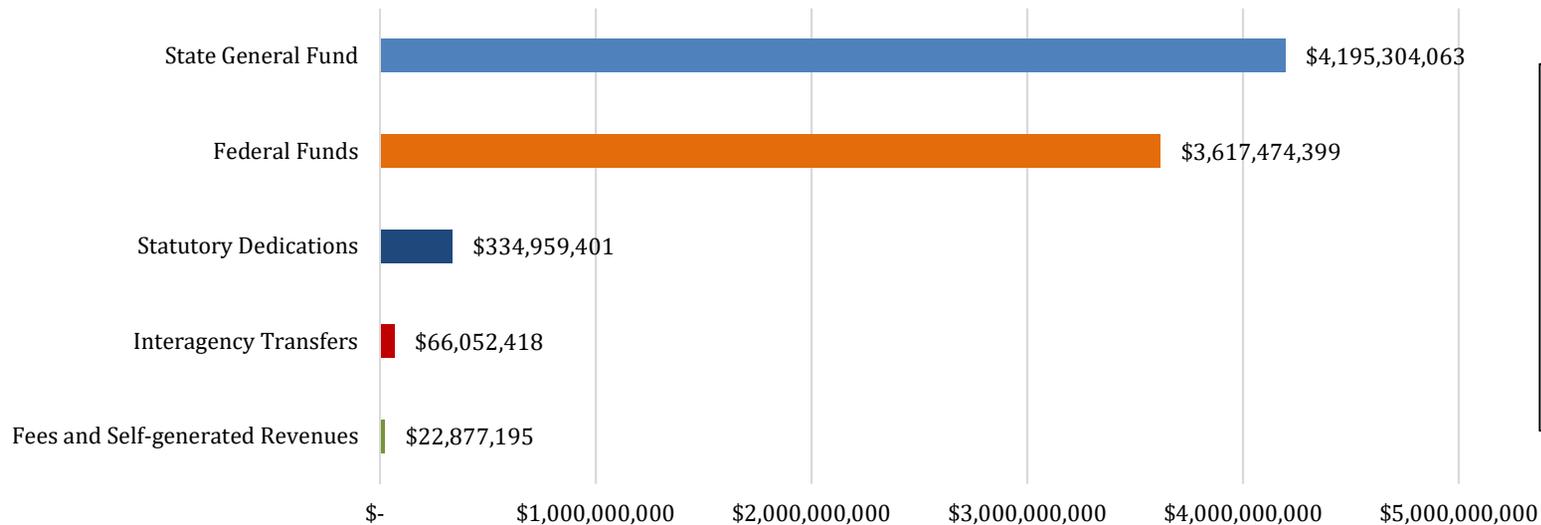
## FY24 Recommended Means of Finance by Agency

### Comparison to FY23 Enacted

### Total Budget — All Means of Finance

Total Funding	FY22 Actual	FY23 Enacted	FY23 EOB as of 12-1-22	FY24 Recommended	Difference FY23 EOB vs. FY24 Recommended	Difference FY23 Enacted vs. FY24 Recommended
State Activities	\$228,108,643	\$444,012,463	\$444,012,463	\$351,994,413	(\$92,018,050)	(\$92,018,050)
Subgrantee Assistance	\$2,788,639,907	\$3,463,464,398	\$3,468,724,398	\$3,611,903,100	\$143,178,702	\$148,438,702
Recovery School District	\$72,579,838	\$121,402,667	\$121,402,667	\$32,360,276	(\$89,042,391)	(\$89,042,391)
Minimum Foundation Program	\$3,850,674,774	\$4,023,235,394	\$4,023,235,394	\$4,219,714,908	\$196,479,514	\$196,479,514
Nonpublic Educational Assistance	\$20,222,600	\$20,694,779	\$20,694,779	\$20,694,779	\$0	\$0
<b>TOTAL</b>	<b>\$6,960,225,762</b>	<b>\$8,072,809,701</b>	<b>\$8,078,069,701</b>	<b>\$8,236,667,476</b>	<b>\$158,597,775</b>	<b>\$163,857,775</b>
Total Authorized FTEs	483	483	483	487	4	4

The two largest agencies in the Department of Education, the Minimum Foundation Program (51%) and the Subgrantee Assistance (44%), have a budget increase of 5% and 4% respectively.



The largest revenue sources for the Department of Education come from State General Fund and Federal Funds.



# 19D - Department of Education

## Statewide Adjustments Recommended for FY24

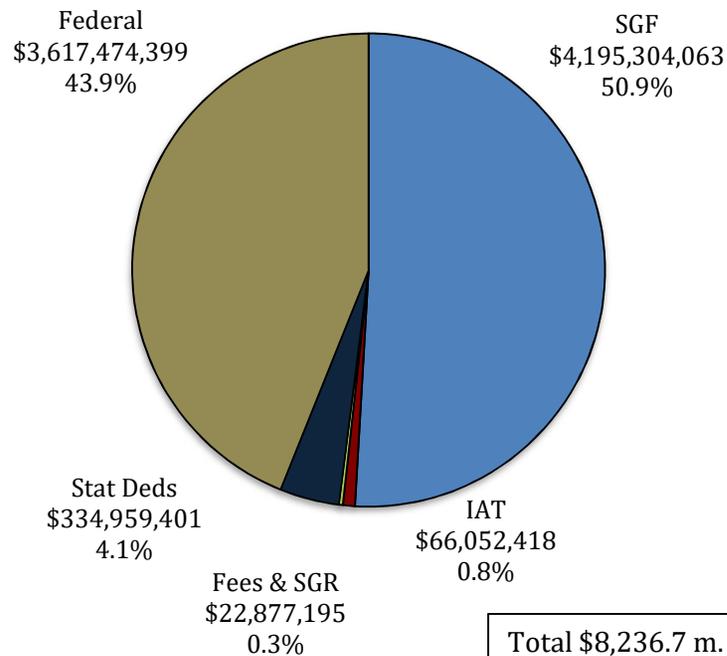
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$3,921,749,242	\$151,626,614	\$51,408,019	\$327,500,844	\$3,625,784,982	\$8,078,069,701	487	<b>FY23 Existing Operating Budget as of 12-1-22</b>
(\$29,169)	\$0	\$0	\$0	\$0	(\$29,169)	0	Administrative Law Judges
(\$276,201)	\$0	(\$9,473)	\$0	(\$1,048,358)	(\$1,334,032)	0	Attrition Adjustment
\$14,036	\$0	\$0	\$0	\$0	\$14,036	0	Capitol Park Security
\$58	\$0	\$0	\$0	\$0	\$58	0	Capitol Police
\$341	\$0	\$0	\$0	\$0	\$341	0	Civil Service Fees
\$49,938	\$0	\$4,887	\$0	\$214,725	\$269,550	0	Civil Service Pay Scale Adjustment
\$20,067	\$0	\$404	\$0	\$48,612	\$69,083	0	Civil Service Training Series
\$26,520	\$1,176	\$3,277	\$0	\$92,387	\$123,360	0	Group Insurance Rate Adjustment for Active Employees
\$70,018	\$0	\$0	\$0	\$33,317	\$103,335	0	Group Insurance Rate Adjustment for Retirees
\$20,747	\$0	\$0	\$0	\$0	\$20,747	0	Legislative Auditor Fees
\$143	\$0	\$0	\$0	\$0	\$143	0	Maintenance in State-owned Buildings
\$250,848	\$0	\$25,417	\$0	\$941,983	\$1,218,248	0	Market Rate Classified
(\$261,860)	(\$35,529)	(\$31,565)	\$0	(\$1,529,998)	(\$1,858,952)	0	Non-recurring 27th Pay Period
(\$4,010,000)	\$0	\$0	\$0	\$0	(\$4,010,000)	0	Non-recurring Carryforwards
(\$1,850,000)	\$0	\$0	(\$14,250,000)	\$0	(\$16,100,000)	0	Non-recurring Legislative Project
(\$4,959)	\$0	\$0	\$0	\$0	(\$4,959)	0	Office of State Procurement
\$256,885	\$0	\$0	\$0	\$0	\$256,885	0	Office of Technology Services (OTS)
\$228,170	\$14,148	\$74,797	(\$71,404)	\$706,763	\$952,474	0	Related Benefits Base Adjustment
\$0	\$0	\$0	\$0	\$67,728	\$67,728	0	Rent in State-owned Buildings
\$35,500	\$4,260	\$5,755	\$0	\$78,853	\$124,368	0	Retirement Rate Adjustment
(\$79,748)	(\$93,923)	\$0	\$0	\$0	(\$173,671)	0	Risk Management
\$240,668	\$32,173	\$53,979	(\$130,000)	\$1,314,058	\$1,510,878	0	Salary Base Adjustment
\$328	\$0	\$0	\$0	\$0	\$328	0	State Treasury Fees
\$1,682	\$0	\$0	\$0	\$0	\$1,682	0	UPS Fees
(\$5,295,988)	(\$77,695)	\$127,478	(\$14,451,404)	\$920,070	(\$18,777,539)	0	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	\$0	(\$35,000,000)	(\$35,000,000)	0	Total Non-Recurring Other Adjustments
\$248,146,895	(\$65,496,501)	(\$28,658,302)	\$22,991,863	\$33,991,359	\$210,975,314	1	Total Other Adjustments
\$880,000	\$0	\$0	\$0	\$0	\$880,000	0	Total New and Expanded
\$29,303,914	(\$20,000,000)	\$0	(\$1,081,902)	(\$8,222,012)	\$0	0	Total Means of Financing Substitution Adjustments
\$520,000	\$0	\$0	\$0	\$0	\$520,000	5	Total Workload Adjustments
<b>\$4,195,304,063</b>	<b>\$66,052,418</b>	<b>\$22,877,195</b>	<b>\$334,959,401</b>	<b>\$3,617,474,399</b>	<b>\$8,236,667,476</b>	<b>493</b>	<b>Total FY24 Recommended Budget</b>
\$273,554,821	(\$85,574,196)	(\$28,530,824)	\$7,458,557	(\$8,310,583)	\$158,597,775	6	Total Adjustments (Statewide and Agency-Specific)

Note: All Non-Statewide Adjustments (Agency-Specific) are included at the agency level not the department level.



# 19D - Department of Education FY24 Recommended Means of Finance

## FY24 Recommended Total Means of Finance



### Non-SGF Sources of Funding:

**Statutory Dedications** include the Louisiana Lottery Proceeds Fund (C) which supports the Minimum Foundation Program; the Support Education in Louisiana First Fund (S) which supports salaries for certified Pre-K through 12 teachers; the Education Excellence Fund (C) for educational enhancements for Pre-K through 12 students, and Litter Abatement and Education Account.

**Interagency Transfers** include FEMA monies from the Division of Administration for disaster reconstruction; Temporary Assistance to Needy Families (TANF) monies from the Department of Children and Family Services (DCFS) for the LA4 Early Childhood Program; and support for the Recovery School District out of the Minimum Foundation Program; and the Board of Elementary & Secondary Education for school and staff initiatives.

**Federal** monies include funding for Food & Nutrition Services; Disadvantaged Persons; Special Education; Teacher and Principal Quality; Child Care Development; Academic Improvement; School Improvement; and Reading initiatives. Large portion of the funding is from Covid- 19 related federal aids.

**Fees and Self-generated Revenues** are derived from the childcare licensing fees, the Carl D. Perkins Vocational and Applied Technology Education Act of 1990, fees for auxiliary services, and Lexington Insurance Proceeds from Hurricane Katrina.



# 19D - Department of Education FY24 Recommended Means of Finance

## Statutory Dedications in K-12 Education

Dedicated Funds	Source of Funding	FY22 Actual	FY23 EOB	FY24 Recom.	Change
<b>State Activities</b>					
Litter Abatement and Education Account	Littering fines	\$151,122	\$263,914	\$62,510	(\$201,404)
<b>Subgrantee Assistance</b>					
La. Early Childhood Education Fund	Legislative appropriation & donations	\$0	\$3,476,000	\$25,197,734	\$21,721,734
Louisiana Rescue Plan Fund	Federal	\$0	\$5,000,000	\$0	(\$5,000,000)
Special Education Classroom Monitoring	Legislative appropriation	\$0	\$8,000,000	\$0	(\$8,000,000)
Education Excellence Fund	Tobacco Settlement Proceeds	\$14,124,908	\$14,670,420	\$15,940,549	\$1,270,129
<b>Minimum Foundation Program</b>					
Lottery Proceeds Fund	Lottery Corporation revenues	\$322,141,584	\$190,951,000	\$191,000,000	\$49,000
Support Education In Louisiana First Fund	Gaming Franchise Fees	\$112,237,013	\$103,889,510	\$102,758,608	(\$1,130,902)
<b>TOTAL</b>		<b>\$448,503,505</b>	<b>\$309,510,930</b>	<b>\$309,699,157</b>	<b>\$188,227</b>



# Categorical Expenditures

## Examples of Categories

**Departments expend funding in the five major categories listed below.**

### **Personal Services**

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

### **Total Operating Expenses**

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

**Professional Services** – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

### **Total Other Charges**

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

### **Acquisitions and Major Repairs**

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.

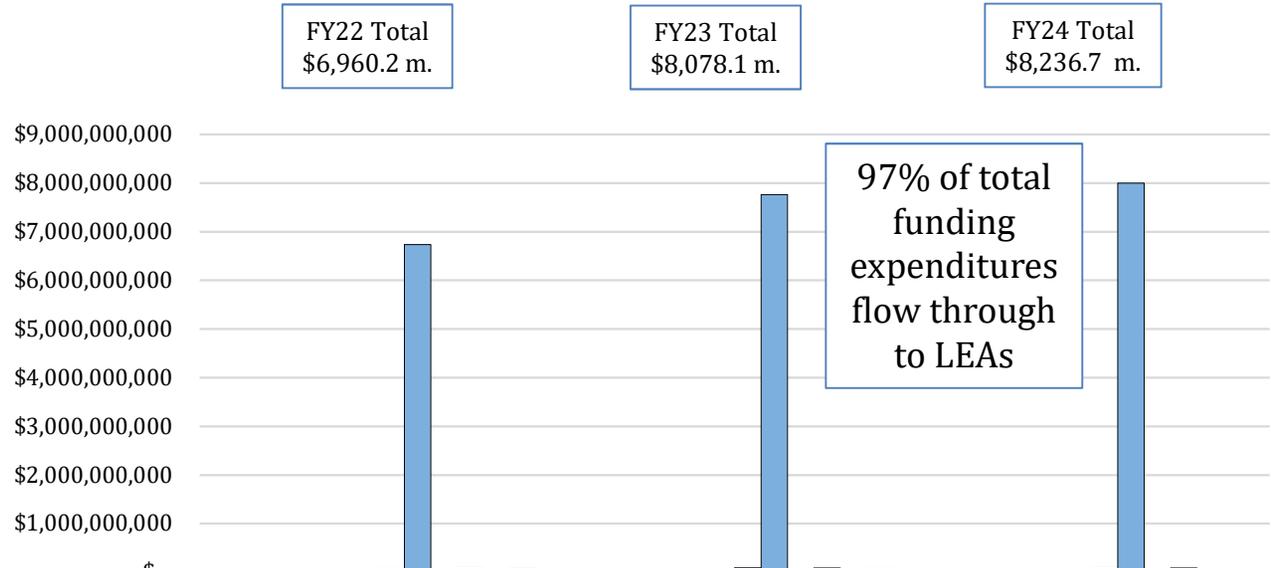


# 19D - Department of Education Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up over 97 percent of Total Expenditures.

The Other Charges category includes expenditures **flow through** to LEAs for COVID-19 related federal funds, MFP formula funding distribution, early childhood programs, professional development services etc..

Personal Services contributes roughly 0.8 percent.



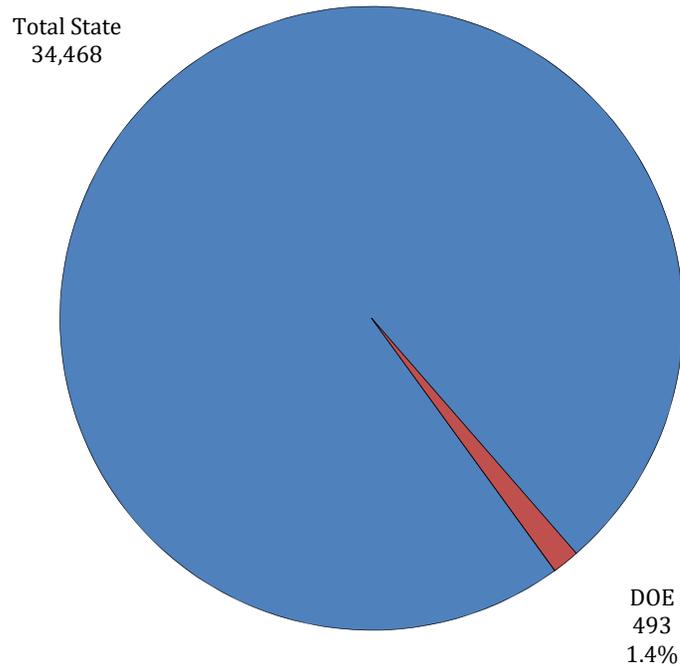
		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
<b>Personal Services</b>	Salaries	\$31,780,079	\$34,207,693	\$35,051,560
	Other Compensation	\$4,509,906	\$5,808,782	\$5,671,422
	Related Benefits	\$18,174,121	\$20,770,862	\$21,699,127
<b>Operating Expenses</b>	Travel	\$1,027,557	\$3,131,160	\$3,136,700
	Operating Services	\$6,373,366	\$8,050,614	\$8,060,614
	Supplies	\$778,851	\$1,449,446	\$1,450,191
<b>Professional Services</b>	Professional Services	\$52,307,902	\$92,299,341	\$68,188,169
	Other Charges	\$6,735,345,076	\$7,764,054,384	\$7,999,283,970
<b>Other Charges</b>	Debt Service	\$-	\$-	\$-
	Interagency Transfers	\$64,230,770	\$86,821,574	\$87,625,723
<b>Acquisitions and Major Repairs</b>	Acquisitions	\$-	\$5,400,000	\$500,000
	Major Repairs	\$45,698,133	\$56,075,845	\$6,000,000



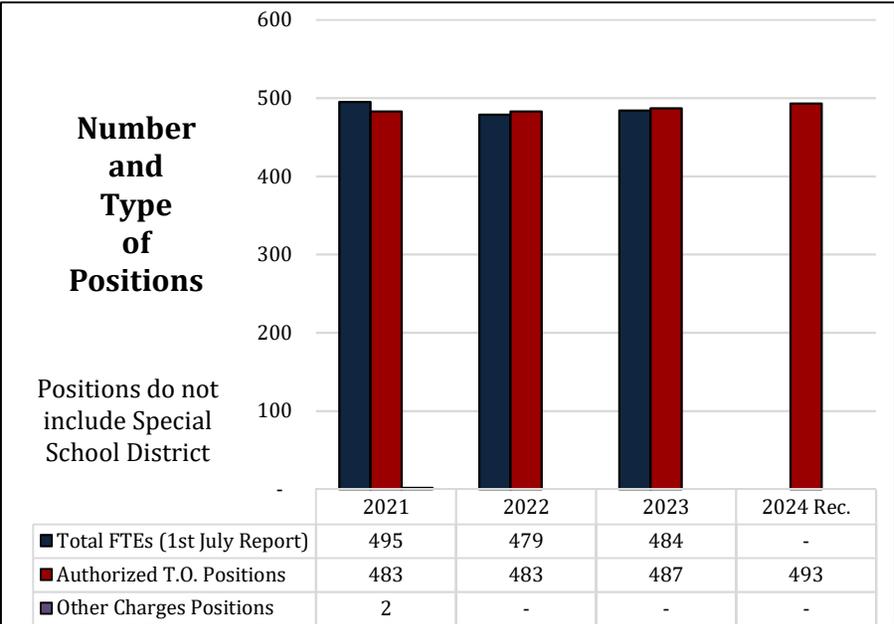
# 19D - Department of Education

## FTEs, Authorized T.O., and Other Charges Positions

**FY24 Recommended Department Employees  
as a portion of  
FY24 Recommended Total State Employees**



FY23 number of funded, but not filled, T.O. positions as of February 27 = 73



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized T.O. Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



# 19D - Department of Education

## Related Employment Information

Salaries and Related Benefits of positions are listed below in Chart 1.  
 In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.  
 This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$30,134,812	\$31,780,079	\$34,207,693	\$35,051,560
Other Compensation	\$4,459,662	\$4,509,906	\$5,808,782	\$5,671,422
Related Benefits	\$18,386,054	\$18,174,121	\$20,770,862	\$21,699,127
<b>Total Personal Services</b>	<b>\$52,980,528</b>	<b>\$54,464,106</b>	<b>\$60,787,337</b>	<b>\$62,422,109</b>

Average T.O. Salary = \$71,098

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY24 Recommended	Total Funding	%
Total Related Benefits	\$21,699,127	
UAL payments	\$11,718,445	54%
Retiree Health Benefits	\$3,543,828	
Remaining Benefits*	\$6,436,854	
Means of Finance	General Fund = 24%	Other = 76%

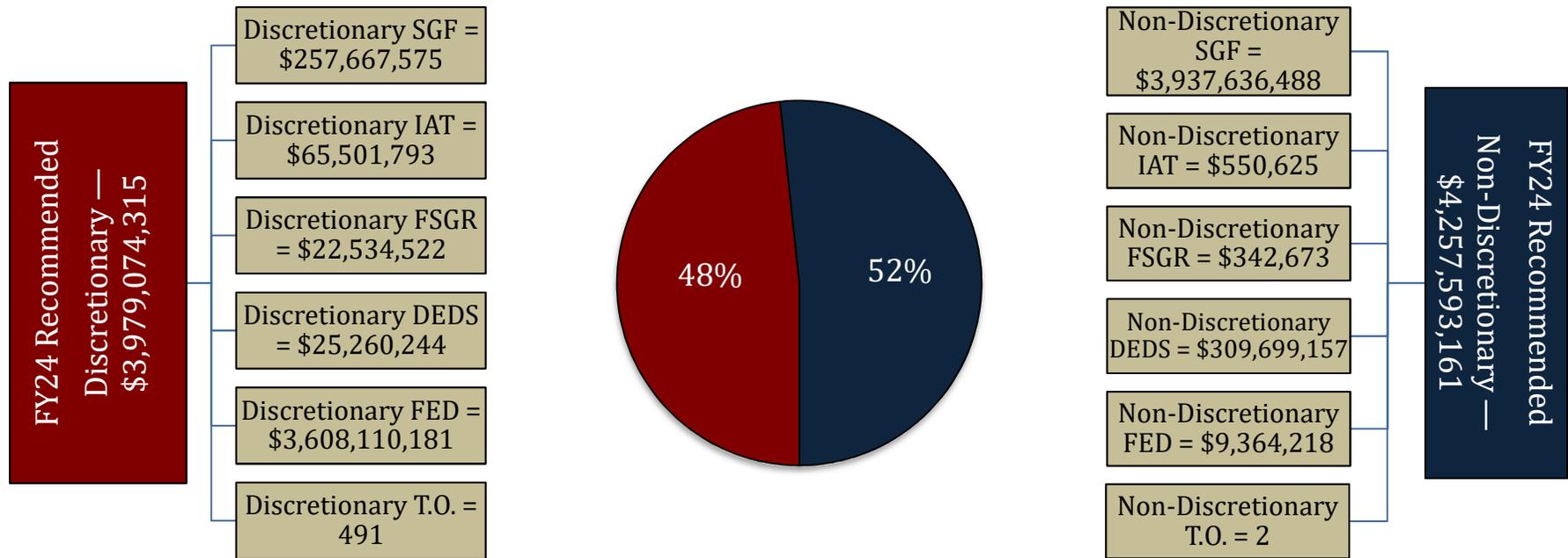
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$0

Department Demographics	Total	%
<b>Gender</b>		
Female	441	84
Male	88	16
<b>Race/Ethnicity</b>		
White	272	52
Black	231	44
Asian	22	4
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
<b>Eligible to Retire within 1 Year</b>	<b>9</b>	<b>2</b>



# 19D - Department of Education FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 334,496,505	8%
Subgrantee Assistance	\$ 3,594,642,320	90%
Recovery School District	\$ 31,986,366	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	0%
<b>Total Discretionary</b>	<b>\$ 3,979,074,315</b>	<b>100%</b>

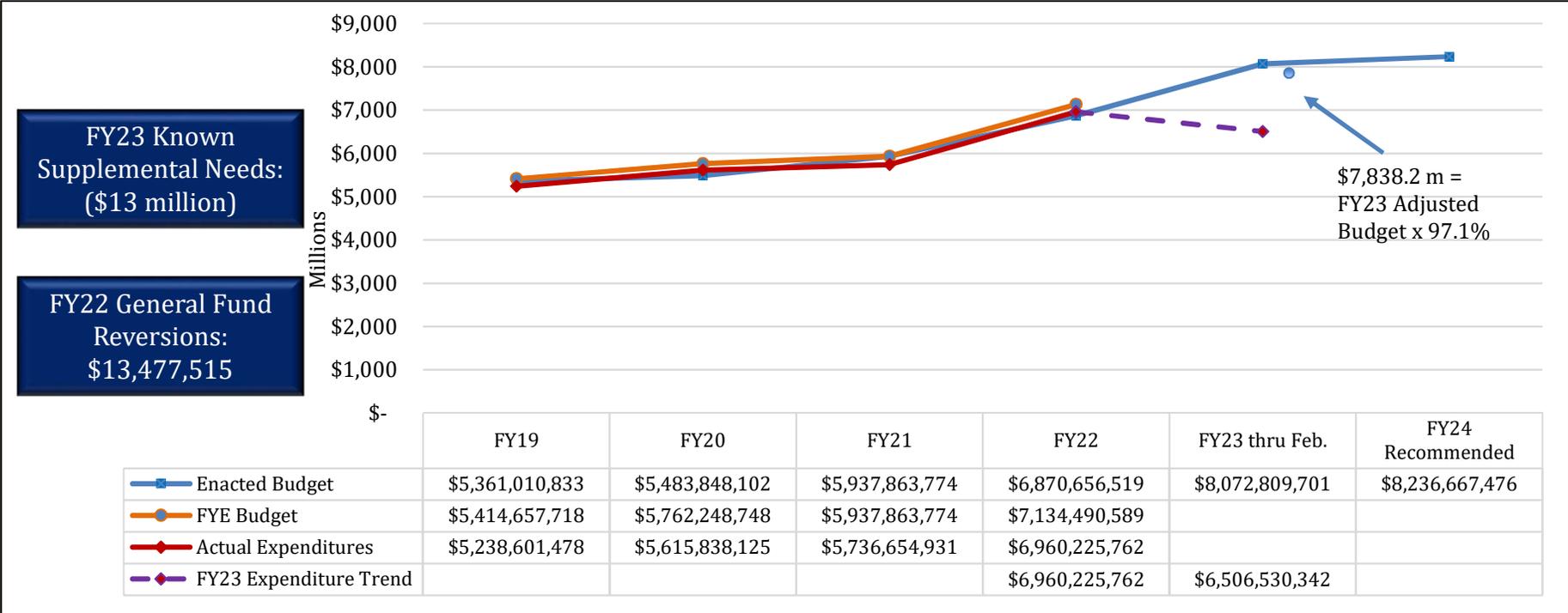
Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 1,454,279	0.03%
Constitutional Requirements	\$ 4,250,484,845	99.83%
Statutory Requirements	\$ 1,531,468	0.04%
Unavoidable Obligations	\$ 4,122,569	0.10%
<b>Total Non-Discretionary</b>	<b>\$ 4,257,593,161</b>	<b>100%</b>
<i>Debt Service = Rent in State-owned Buildings</i>		
<i>Constitutional Requirements = Superintendent salary, MFP, textbooks &amp; instructional materials, and Education Excellence Fund</i>		
<i>Statutory Requirements = Deputy Superintendent salary and the Professional Improvement Program.</i>		
<i>Unavoidable Obligations = Retirees Group Insurance and Legislative Auditor Fees.</i>		



# 19D - Department of Education

## Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.



**FY23 Known Supplemental Needs: (\$13 million)**

**FY22 General Fund Reversions: \$13,477,515**

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 8,072,809,701	\$ 390,392,496	\$ 7,682,417,205	4.8%
Aug-22	\$ 8,076,819,701	\$ 860,746,645	\$ 7,216,073,056	10.7%
Sep-22	\$ 8,076,819,701	\$ 1,501,292,304	\$ 6,575,527,397	18.6%
Oct-22	\$ 8,076,819,701	\$ 2,049,826,187	\$ 6,026,993,514	25.4%
Nov-22	\$ 8,076,819,701	\$ 2,611,765,459	\$ 5,465,054,242	32.3%
Dec-22	\$ 8,076,819,701	\$ 3,234,335,557	\$ 4,842,484,144	40.0%
Jan-23	\$ 8,076,819,701	\$ 3,778,465,962	\$ 4,298,353,739	46.8%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 8,078,069,701	\$ 4,392,354,351	\$ 3,685,715,350	54.4%
Mar-23	\$ 8,078,069,701	\$ 4,920,898,349	\$ 3,157,171,352	60.9%
Apr-23	\$ 8,078,069,701	\$ 5,449,442,346	\$ 2,628,627,355	67.5%
May-23	\$ 8,078,069,701	\$ 5,977,986,344	\$ 2,100,083,357	74.0%
Jun-23	\$ 8,078,069,701	\$ 6,506,530,342	\$ 1,571,539,359	80.5%
Historical Year End Average				97.1%



# 19D - Department of Education – Incentive Expenditure Forecast

## Department of Revenue Incentive Expenditure Forecast

As of December 2022

Tax Credit for Donations to School Tuition Organizations	FY22 Actual	FY23 Projected	FY23 YTD Actual
	\$11,005,838	\$14,117,000	\$7,063,742

*Note: Department of Revenue forecast adopted by REC on December 15, 2022. It is included in HB1 original.*

### Legal Authority - R.S. 47:6301

The taxpayer is required to file a Louisiana income tax return to be eligible;

On or after 1/1/2018, a nonrefundable tax credit is allowed to offset the total tax liability;

Any unused amount can be carried forward for next three taxable years;

Can be earmarked for a student with a disability;

No more than 5% of the donation shall be used by administration or promotional costs;

No less than 95% of the donation shall be used to provide scholarships to students;

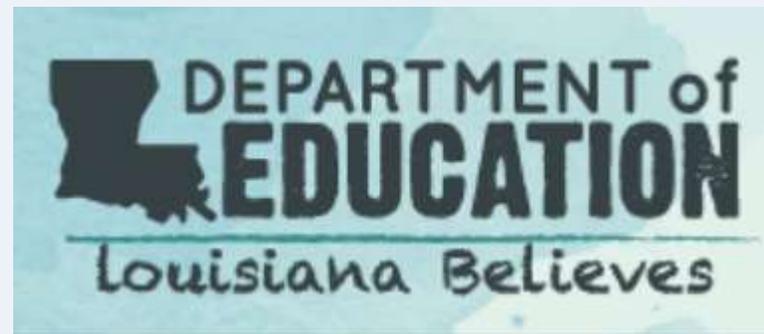
Max amount of scholarship is actual tuition and fees or 80% of state average MFP per pupil funding amount for previous year in K-8<sup>th</sup> grade, and 90% for 9-12<sup>th</sup> grade, whichever is less;

Priority for students in the program or the Student Scholarship for Education Excellence program in the previous year.



# 19D - Department of Education

## State Activities





## 19D - 678 Department of Education – State Activities

**Mission - To provide leadership, support, fund-flow control and compliance confirmation.**

### **Administrative Support**

Performs the functions of the state relating to accounting and budget control, procurement and contract management, management and program analysis, and grants management, all in accordance with applicable law.

### **District Support**

Supports local education agencies in identifying opportunities and resources for improved instructional leadership, effective policy and practice, and comprehensive intervention in their lowest-performing schools. It serves as the office having primary responsibility for communications with and support for all local superintendents, charter school leaders, and school administrative staff throughout the state.

### **Auxiliary Account**

This program is funded with Fees and Self-generated Revenues from teacher certification fees and particular user group fees. It uses fees and collections to provide oversight for specified programs. The Teacher Certification Division analyzes all documentation for Louisiana school personnel regarding course content, test scores, teaching and/or administrative experience, and program completion for the purposes of issuing state credentials.

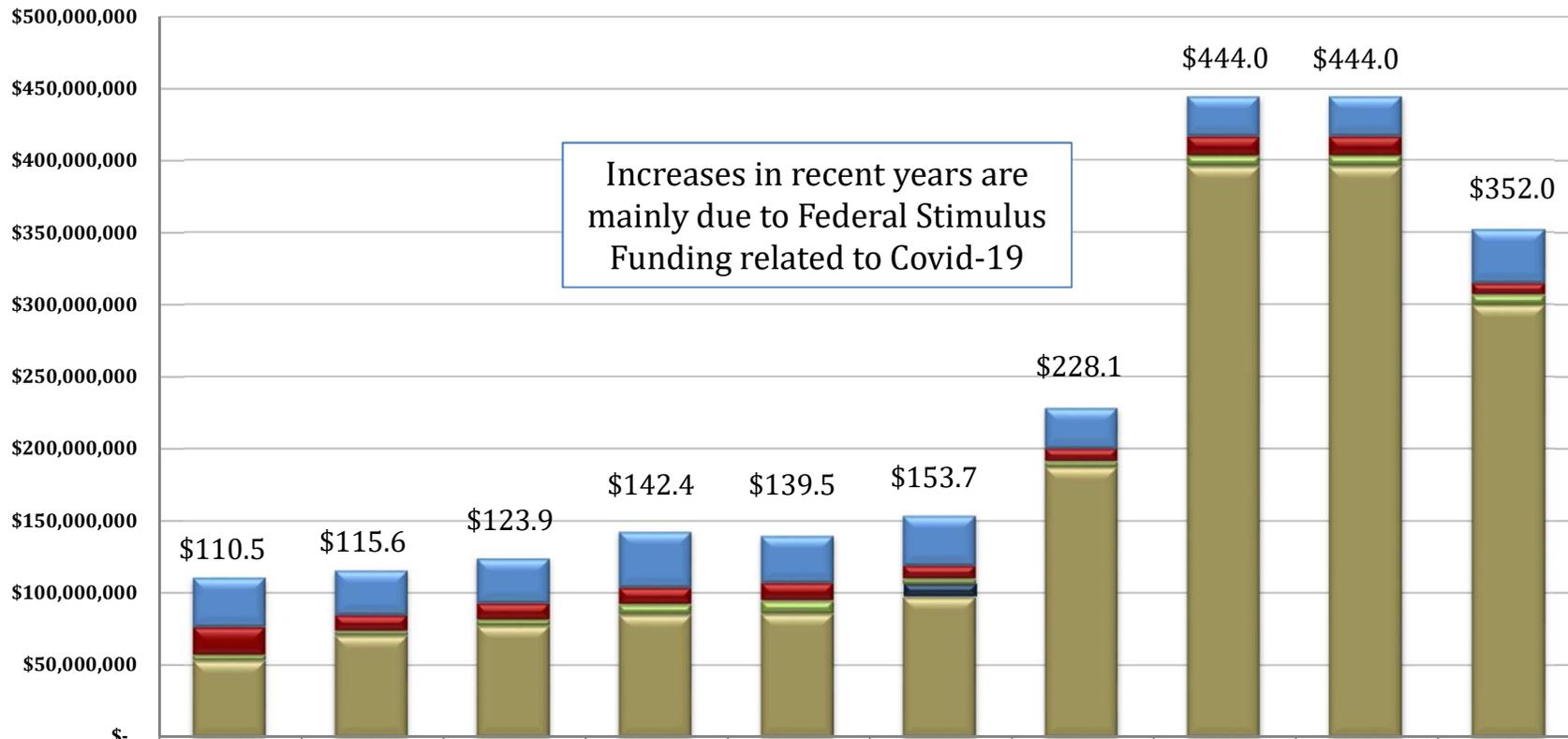


# 19D - 678 Department of Education – State Activities

## Changes in Funding since FY16

**Total Budget by Fiscal Year and Means of Finance**  
(in \$ millions)

Spending change from FY16 to FY22 is +106%.  
Budget change from FY16 to FY24 is +218%.



	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Enacted	FY23 as of 12/1/22	FY24 Rec.
■ SGF	\$34,361,628	\$31,045,922	\$31,057,948	\$38,843,379	32,525,075	34,704,205	28,092,808	\$27,862,999	\$27,862,999	\$37,377,098
■ IAT	\$19,239,044	\$11,132,948	\$11,503,239	\$11,458,566	\$12,257,669	\$9,190,445	\$8,849,776	\$13,453,827	\$13,453,827	\$7,939,651
■ FSGR	\$3,421,197	\$2,604,053	\$3,705,167	\$6,794,660	\$8,736,646	\$3,436,586	\$3,506,605	\$6,944,824	\$6,944,824	\$7,049,246
■ STAT DED	\$-	\$-	\$-	\$-	\$-	\$8,720,091	\$151,122	\$263,914	\$263,914	\$62,510
■ FED	\$53,526,270	\$70,848,488	\$77,632,590	\$85,327,817	\$85,957,885	\$97,622,979	\$187,508,332	\$395,486,899	\$395,486,899	\$299,565,908



# 19D - 678 State Activities

## Statewide Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$27,862,999	\$13,453,827	\$6,944,824	\$263,914	\$395,486,899	\$444,012,463	487	<b>FY23 Existing Operating Budget as of 12-1-22</b>
\$0	\$0	\$0	\$0	\$0	\$0	0	Acquisitions & Major Repairs
(\$29,169)	\$0	\$0	\$0	\$0	(\$29,169)	0	Administrative Law Judges
(\$276,201)	\$0	(\$9,473)	\$0	(\$1,048,358)	(\$1,334,032)	0	Attrition Adjustment
\$14,036	\$0	\$0	\$0	\$0	\$14,036	0	Capitol Park Security
\$58	\$0	\$0	\$0	\$0	\$58	0	Capitol Police
\$341	\$0	\$0	\$0	\$0	\$341	0	Civil Service Fees
\$49,938	\$0	\$4,887	\$0	\$214,725	\$269,550	0	Civil Service Pay Scale Adjustment
\$20,067	\$0	\$404	\$0	\$48,612	\$69,083	0	Civil Service Training Series
\$26,520	\$0	\$2,671	\$0	\$92,387	\$121,578	0	Group Insurance Rate Adjustment for Active Employees
\$70,018	\$0	\$0	\$0	\$33,317	\$103,335	0	Group Insurance Rate Adjustment for Retirees
\$20,747	\$0	\$0	\$0	\$0	\$20,747	0	Legislative Auditor Fees
\$143	\$0	\$0	\$0	\$0	\$143	0	Maintenance in State-owned Buildings
\$250,848	\$0	\$25,417	\$0	\$941,983	\$1,218,248	0	Market Rate Classified
(\$258,436)	\$0	(\$19,254)	\$0	(\$1,529,998)	(\$1,807,688)	0	Non-recurring 27th Pay Period
(\$4,959)	\$0	\$0	\$0	\$0	(\$4,959)	0	Office of State Procurement
\$262,049	\$0	\$0	\$0	\$0	\$262,049	0	Office of Technology Services (OTS)
\$228,170	\$0	\$67,509	(\$71,404)	\$706,763	\$931,038	0	Related Benefits Base Adjustment
\$0	\$0	\$0	\$0	\$67,728	\$67,728	0	Rent in State-owned Buildings
\$35,500	\$0	\$3,561	\$0	\$78,853	\$117,914	0	Retirement Rate Adjustment
\$0	(\$14,176)	\$0	\$0	\$0	(\$14,176)	0	Risk Management
\$240,668	\$0	\$28,700	(\$130,000)	\$1,314,058	\$1,453,426	0	Salary Base Adjustment
\$328	\$0	\$0	\$0	\$0	\$328	0	State Treasury Fees
\$1,669	\$0	\$0	\$0	\$0	\$1,669	0	UPS Fees
<b>\$652,335</b>	<b>(\$14,176)</b>	<b>\$104,422</b>	<b>(\$201,404)</b>	<b>\$920,070</b>	<b>\$1,461,247</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	\$0	(\$10,000,000)	(\$10,000,000)	0	Total Non-Recurring Other Adjustments
\$0	(\$5,500,000)	\$0	\$0	(\$78,619,049)	(\$84,119,049)	1	Total Other Adjustments
\$80,000	\$0	\$0	\$0	\$0	\$80,000	0	Total New and Expanded
\$8,222,012	\$0	\$0	\$0	(\$8,222,012)	\$0	0	Total Means of Financing Substitution Adjustments
\$559,752	\$0	\$0	\$0	\$0	\$559,752	5	Total Workload Adjustments
<b>\$37,377,098</b>	<b>\$7,939,651</b>	<b>\$7,049,246</b>	<b>\$62,510</b>	<b>\$299,565,908</b>	<b>\$351,994,413</b>	<b>493</b>	<b>Total FY24 Recommended Budget</b>
\$9,514,099	(\$5,514,176)	\$104,422	(\$201,404)	(\$95,920,991)	(\$92,018,050)	6	Total Adjustments (Statewide and Agency-Specific)

Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19D - 678 State Activities

## Agency-Specific Adjustments Recommended for FY24

<b>Means of Finance Substitution</b>							
<b>State General Fund (Direct)</b>	<b>Interagency Transfers</b>	<b>Fees and Self-generated Revenues</b>	<b>Statutory Dedications</b>	<b>Federal Funds</b>	<b>Total</b>	<b>T.O.</b>	<b>Adjustment</b>
							DISTRICT SUPPORT - Means of finance substitution replacing Federal Funds from the Elementary and Secondary School Emergency Relief (ESSER II) Fund for testing and early literacy that expire in FY23.
\$8,222,012	\$0	\$0	\$0	(\$8,222,012)	\$0	0	
<b>\$8,222,012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$8,222,012)</b>	<b>\$0</b>	<b>0</b>	<b>Total Means of Finance Substitution</b>
<b>Non-recurring Other Adjustments</b>							
<b>State General Fund (Direct)</b>	<b>Interagency Transfers</b>	<b>Fees and Self-generated Revenues</b>	<b>Statutory Dedications</b>	<b>Federal Funds</b>	<b>Total</b>	<b>T.O.</b>	<b>Adjustment</b>
							DISTRICT SUPPORT - Removes federal grant funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was provided through the U.S. Department of Education for the Elementary and Secondary School Emergency Relief (ESSER) Fund.
\$0	\$0	\$0	\$0	(\$10,000,000)	(\$10,000,000)	0	
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,000,000)</b>	<b>(\$10,000,000)</b>	<b>0</b>	<b>Total Non-recurring Other Adjustments</b>

Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19D - 678 State Activities

## Agency-Specific Adjustments Recommended for FY24

Other Adjustments							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	\$0	\$0	1	DISTRICT SUPPORT - Converts an existing job appointment in the Office of Assessment Content to a permanent T.O. position.
\$0	\$0	\$0	\$0	(\$61,551,727)	(\$61,551,727)	0	DISTRICT SUPPORT - Decreases budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.
\$0	\$0	\$0	\$0	(\$17,067,322)	(\$17,067,322)	0	DISTRICT SUPPORT - Decreases budget authority for funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) which provides Emergency Assistance to Non-public Schools (EANS) awards, Child Care and Development Fund (CCDF) program funding, and Elementary and Secondary School Emergency Relief (ESSER) funds.
\$0	(\$5,500,000)	\$0	\$0	\$0	(\$5,500,000)	0	DISTRICT SUPPORT - Reduces excess budget authority to align Interagency Transfers with historical revenue collections.
<b>\$0</b>	<b>(\$5,500,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$78,619,049)</b>	<b>(\$84,119,049)</b>	<b>1</b>	<b>Total Other Adjustments</b>



# 19D - 678 State Activities

## Agency-Specific Adjustments Recommended for FY24

<b>New and Expanded</b>							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$80,000	\$0	\$0	\$0	\$0	\$80,000	0	DISTRICT SUPPORT - Increases funding for special education classroom monitoring in the school systems.
<b>\$80,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,000</b>	<b>0</b>	<b>Total New and Expanded Adjustments</b>
<b>Workload Adjustments</b>							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$559,752	\$0	\$0	\$0	\$0	\$559,752	5	AUXILIARY - Increases funding and positions to support the increased volume and complexity of certification application reviews and renewals.
<b>\$559,752</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$559,752</b>	<b>5</b>	<b>Total Workload Adjustments</b>
<b>Other Technical Adjustments</b>							
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$390,033	\$0	\$0	\$0	(\$134,065)	\$255,968	(1)	ADMIN SUPPORT - Transfers funding and positions between Administrative Support and District Support Programs so that the budget and programmatic duties are properly aligned.
(\$390,033)	\$0	\$0	\$0	\$134,065	(\$255,968)	1	DISTRICT SUPPORT - Transfers funding and positions between Administrative Support and District Support Programs so that the budget and programmatic duties are properly aligned.
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total Other Adjustments</b>



# 19D - 678 Department of Education – State Activities

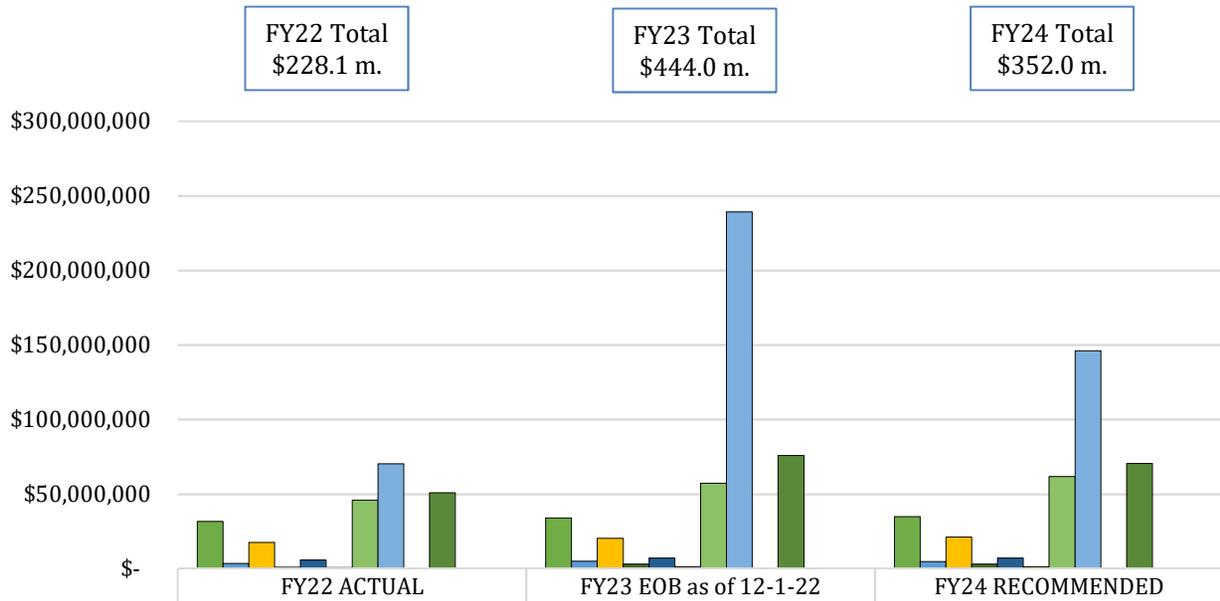
## Categorical Expenditures

### FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up over 42 percent of Total Expenditures.

The Other Charges category includes expenditures for COVID-19 related federal funds, early childhood programs, professional development services.

Personal Services contributes roughly 17 percent.



	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
<b>Personal Services</b>			
Salaries	\$31,780,079	\$34,207,693	\$35,051,560
Other Compensation	\$3,556,406	\$5,041,818	\$4,946,354
Related Benefits	\$17,724,070	\$20,382,393	\$21,319,909
<b>Operating Expenses</b>			
Travel	\$1,027,102	\$3,075,626	\$3,081,166
Operating Services	\$5,935,350	\$7,265,820	\$7,275,820
Supplies	\$775,183	\$1,442,246	\$1,442,991
<b>Professional Services</b>			
Professional Services	\$45,967,804	\$57,475,809	\$61,901,341
Other Charges	\$70,399,773	\$239,237,058	\$146,272,477
<b>Other Charges</b>			
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$50,942,876	\$75,884,000	\$70,702,795
<b>Acquisitions and Major Repairs</b>			
Acquisitions	\$-	\$-	\$-
Major Repairs	\$-	\$-	\$-

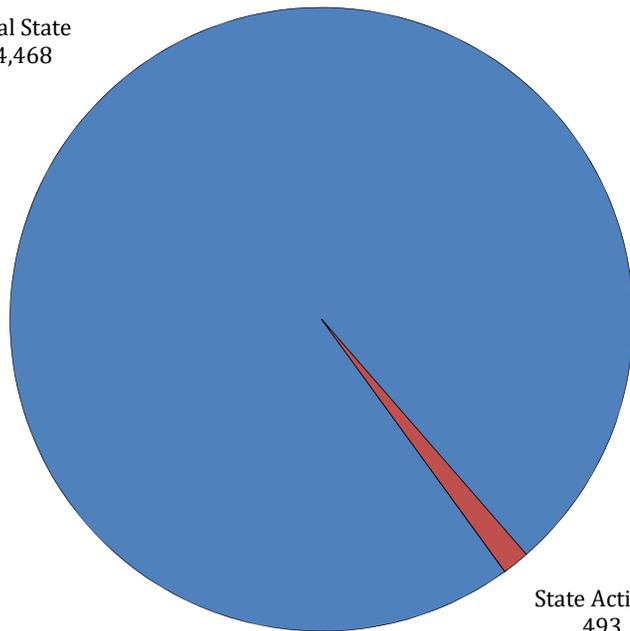


# 19D - 678 Department of Education – State Activities

## FTEs, Authorized T.O., and Other Charges Positions

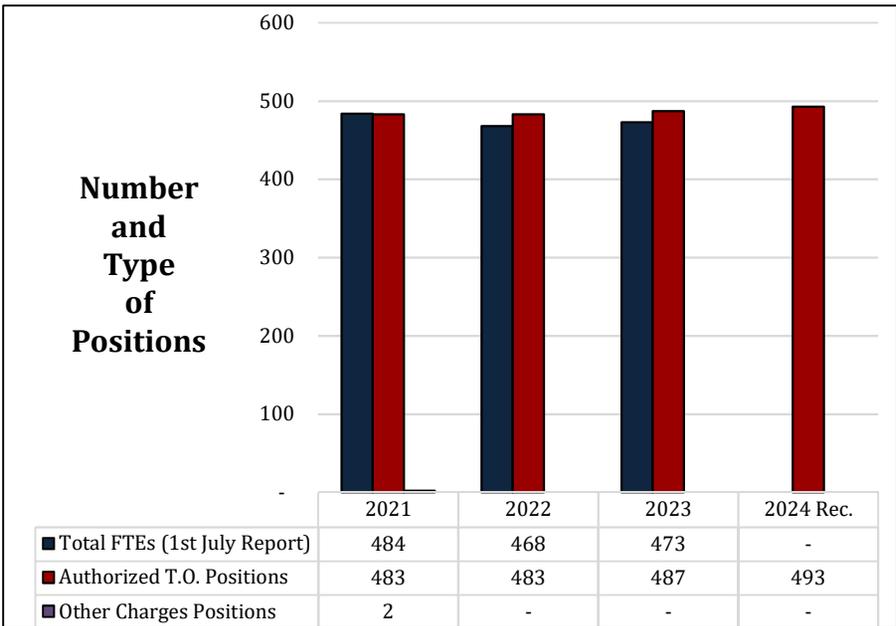
**FY24 Recommended Department Employees as a portion of FY24 Recommended Total State Employees**

Total State  
34,468



State Activity  
493  
1.4%

FY23 number of funded, but not filled, T.O. positions as of February 27 = 73



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized T.O. Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department’s appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



# 19D - 678 Department of Education – State Activities

## Related Employment Information

Salaries and Related Benefits for positions are listed below in Chart 1.  
 In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.  
 This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$30,134,812	\$31,780,079	\$34,207,693	\$35,051,560
Other Compensation	\$3,507,516	\$3,556,406	\$5,041,818	\$4,946,354
Related Benefits	\$17,807,782	\$17,724,070	\$20,382,393	\$21,319,909
<b>Total Personal Services</b>	<b>\$51,450,110</b>	<b>\$53,060,554</b>	<b>\$56,631,904</b>	<b>\$61,317,823</b>

Average T.O Salary = \$71,098

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY24 Recommended	Total Funding	%
Total Related Benefits	\$21,319,909	
UAL payments	\$11,424,528	54%
Retiree Health Benefits	\$3,463,835	
Remaining Benefits*	\$6,431,546	
Means of Finance	General Fund = 25%	Other = 75%

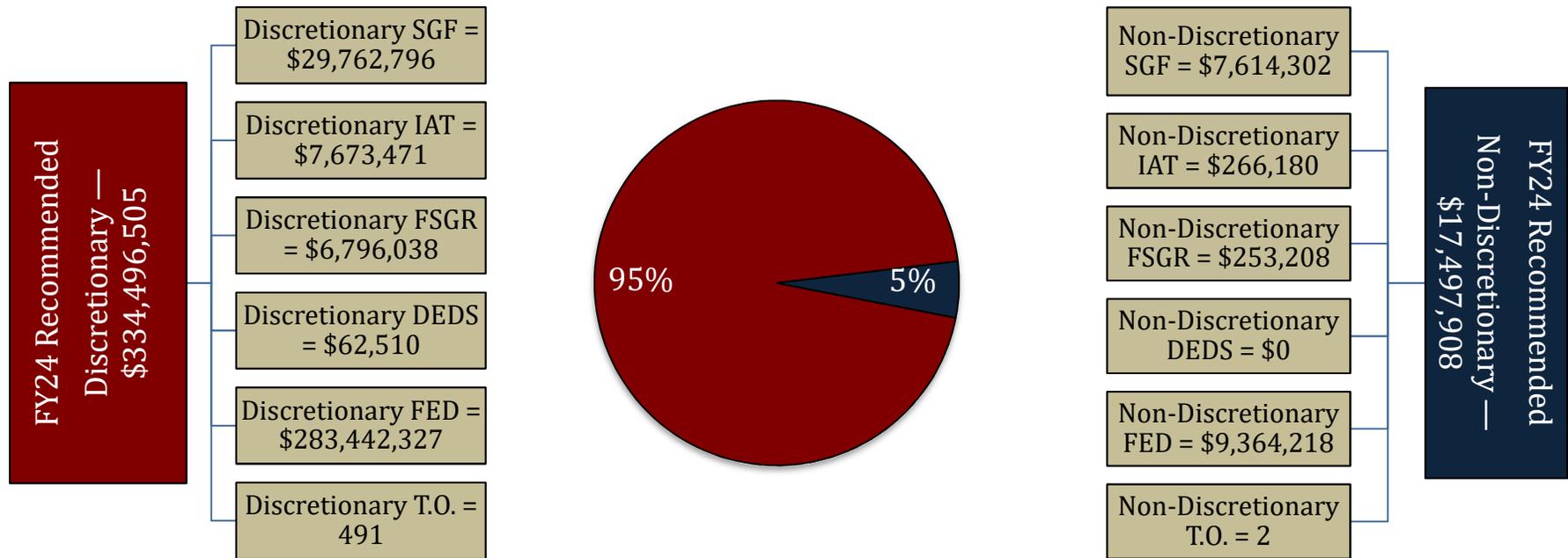
\* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits  
\$0

Department Demographics	Total	%
<b>Gender</b>		
Female	436	84
Male	80	16
<b>Race/Ethnicity</b>		
White	224	44
African American	270	52
Asian	22	4
Native American	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
<b>Eligible to Retire within a year</b>	<b>9</b>	<b>2</b>



# 19D - 678 Department of Education – State Activities FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 334,496,505	8%
Subgrantee Assistance	\$ 3,594,642,320	90%
Recovery School District	\$ 31,986,366	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	0%
<b>Total Discretionary</b>	<b>\$ 3,979,074,315</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ 1,454,279	8.31%
Constitutional Requirements	\$ 11,789,816	67.38%
Statutory Requirements	\$ 211,237	1.21%
Unavoidable Obligations	\$ 4,042,576	23.10%
<b>Total Non-Discretionary</b>	<b>\$ 17,497,908</b>	<b>100%</b>

*Note: Constitutional requirements - compensation of state superintendent, state retirement systems UAL; Others – rent in state buildings, compensation of deputy superintendent, retirees' group insurance and legislative auditor fees.*

Source: Division of Administration Office of Planning and Budget



# 19D - 678 Department of Education – State Activities

## Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.

**FY23 Known Supplemental Needs:**  
\$0

**FY22 General Fund Reversions:**  
\$1,354,739



	FY19	FY20	FY21	FY22	FY23 thru Feb.	FY24 Recommended
Enacted Budget	\$157,138,414	\$157,389,261	\$171,138,384	\$339,090,230	\$444,012,463	\$351,994,413
FYE Budget	\$165,690,635	\$161,538,095	\$232,159,873	\$341,090,230		
Actual Expenditures	\$142,459,054	\$140,555,698	\$153,674,306	\$228,108,643		
FY23 Expenditure Trend				\$228,108,643	\$165,239,308	

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 444,012,463	\$ 5,672,345	\$ 438,340,118	1.3%
Aug-22	\$ 444,012,463	\$ 13,949,464	\$ 430,062,999	3.1%
Sep-22	\$ 444,012,463	\$ 34,186,394	\$ 409,826,069	7.7%
Oct-22	\$ 444,012,463	\$ 49,425,443	\$ 394,587,020	11.1%
Nov-22	\$ 444,012,463	\$ 64,108,879	\$ 379,903,584	14.4%
Dec-22	\$ 444,012,463	\$ 80,083,437	\$ 363,929,026	18.0%
Jan-23	\$ 444,012,463	\$ 102,366,151	\$ 341,646,312	23.1%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 444,012,463	\$ 117,797,746	\$ 326,214,717	26.5%
Mar-23	\$ 444,012,463	\$ 129,658,136	\$ 314,354,327	29.2%
Apr-23	\$ 444,012,463	\$ 141,518,527	\$ 302,493,936	31.9%
May-23	\$ 444,012,463	\$ 153,378,917	\$ 290,633,546	34.5%
Jun-23	\$ 444,012,463	\$ 165,239,308	\$ 278,773,155	37.2%
<b>Historical Year End Average</b>				<b>76.5%</b>



## 19D – 681 Department of Education – Subgrantee Assistance

# Subgrantee Assistance

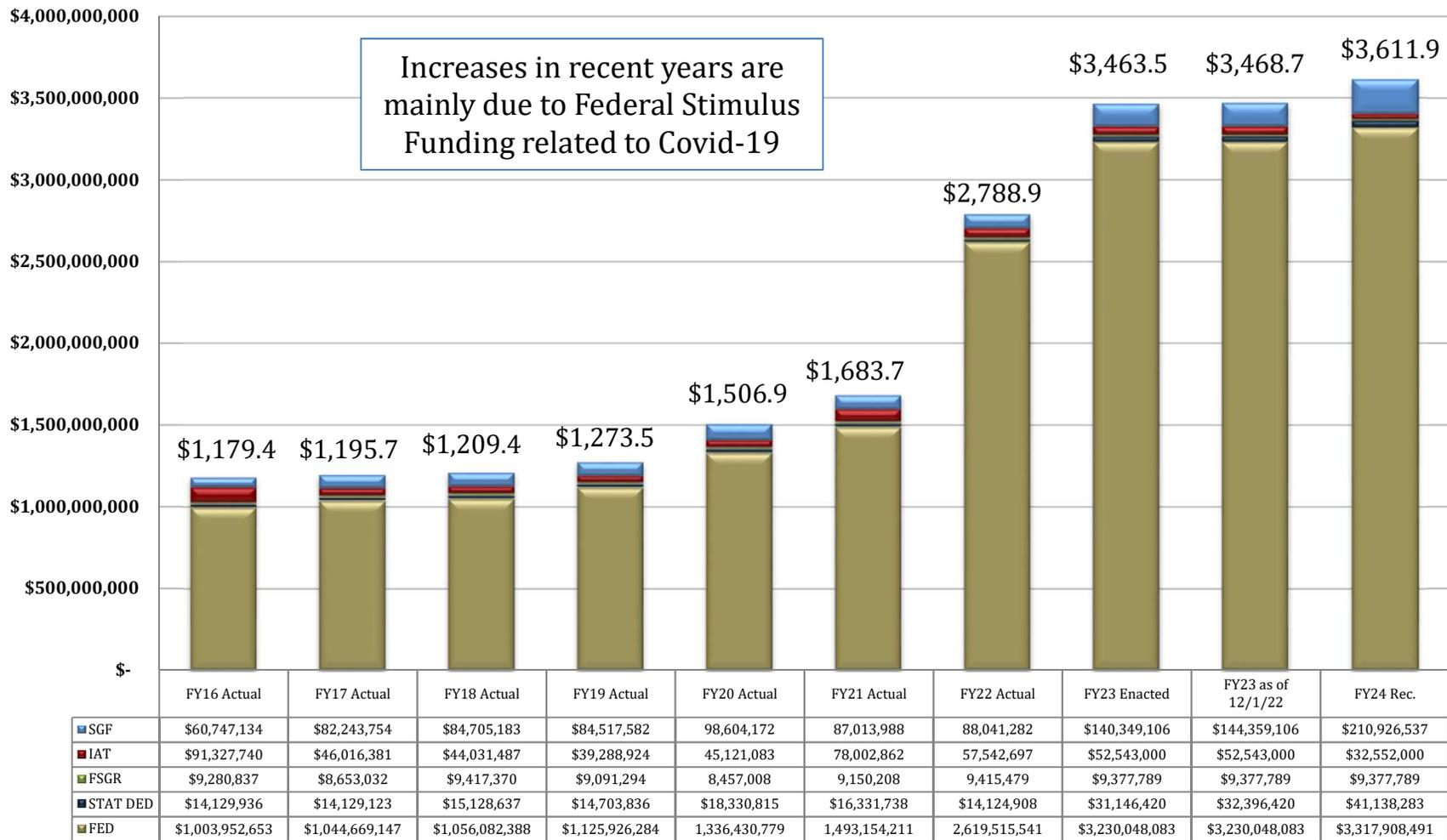




# 19D – 681 Department of Education – Subgrantee Assistance Changes in Funding since FY16

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Spending change from FY16 to FY22 is +136%.  
Budget change from FY16 to FY24 is +206%.





# 19D – 681 Department of Education – Subgrantee Assistance

**Mission** – To timely and accurately distribute flow-through state and federal funds to local education agencies (LEAs) and other entities.

## Subgrantee Assistance Programs

### Non-Federal Support

The goal of the Non Federal Support Program is that local school boards and other local entities will use flow through funds to support the goal of the Department. No Federal Funding in this program.

### Federal Support

The goal of the Federal Support Program is that local school boards and other local entities will use federal flow-through funds support the goal of the Department. No State General Fund in this program.

FY24 Recommended	Non-Federal Support	Federal Support	Total
Other Charges	\$284,300,207	\$3,311,147,385	\$3,595,447,592
Interagency Transfers	\$204,613	\$16,138,895	\$16,343,508
Professional Services	\$112,000	\$0	\$112,000
<b>TOTAL</b>	<b>\$284,616,820</b>	<b>\$3,327,286,280</b>	<b>\$3,611,903,100</b>

8%

92%

100%



# 19D – 681 Department of Education – Subgrantee Assistance FY23 Budget and FY24 Recommended SGF Change

## Non-Federal Support Program

Expenditure Category - Other Charges	FY23 Budget	FY24 Recom.	Change
<b>Child Care Assistance Program (CCAP)</b> Early Childhood Services funding, primarily but not exclusively for the ages of Birth to 3-years-old. <i>(including SGF replacement of the FED loss of \$51,667,381, there would be a loss of 4,690 seats without the MOF swap.)</i>	\$36,200,000	\$87,867,381	\$51,667,381
<b>Cecil J. Picard LA4 Early Childhood</b> Program for PreK classes in public schools from disadvantaged families (200% or less of the Federal Poverty Level) <i>(including SGF replacement of the FED loss of \$20,000,000 via DCFS, there would be a loss of 3,584 seats without the MOF swap.)</i>	\$44,892,879	\$64,892,879	\$20,000,000
<b>Student Scholarships for Educational Excellence</b> affords low-income families to the participating school of their choice. <i>(moved \$112,000 to professional services to conduct scholarship lottery and support education excellence program)</i>	\$46,253,189	\$46,253,189	\$0
<b>Louisiana Early Childhood Education Fund</b> provides one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots <i>(FY24 expansion to parishes of Sabine, Pointe Coupee and Vernon, plus FY23 served parishes of Orleans, Jefferson, Caddo and Bossier)</i>	\$3,476,000	\$25,197,734	\$21,721,734
<b>Nonpublic School Early Childhood Development (NSECD)</b> Program for PreK to four-year olds from low-income families (below 200% of the Federal Poverty Level).	\$7,840,932	\$7,840,932	\$0
<b>School Choice Program</b> provides certain students with exceptionalities the opportunity to attend schools of their parents' choice that provide special educational services that address the needs of such students. <i>(support 80 seats for 80 students on wait list)</i>	\$1,307,135	\$1,527,135	\$220,000
DCFS supported Cecil J. Picard LA4 Early Childhood Program for PreK classes, before and after care for at-risk four-year old children (IAT) <i>(reduction of available TANF surplus from DCFS, replaced with SGF)</i>	\$50,623,000	\$30,632,000	(\$19,991,000)
Education Excellence Fund for PreK through 12th grade instructional enhancement for public school students, including early childhood education programs, remedial instruction and assistance, and other educational programs approved by the legislature <i>(REC change)</i>	\$14,180,869	\$15,940,549	\$1,759,680
Louisiana Quality Education Support Fund 8(g) student enhancement statewide allocations	\$1,920,000	\$1,920,000	\$0
Professional Improvement Program is to provide salary increments to approved educators in the public school system <i>(anticipated decrease in participation)</i>	\$1,579,983	\$1,320,231	(\$259,752)
Funding to school systems for annual system maintenance and storage costs associated with cameras in the special education classrooms as provided in Act 456 of the 2021 Regular Session <i>(new)</i>	\$0	\$800,000	\$800,000
Training, travel, materials and stipends to prepare teachers to improve literacy and content achievement in grades 6-12 relative to the Southern Regional Educational Board	\$250,000	\$250,000	\$0
Supplemental funding to districts that employ teachers who graduate from the Escadrille Louisiana Program	\$40,000	\$40,000	\$0
<b>TOTAL Non-Federal Support Program Other Charges</b>	<b>\$208,563,987</b>	<b>\$284,482,030</b>	<b>\$75,918,043</b>



# 19D – 681 Department of Education – Subgrantee Assistance Non-Federal Support Program

## Student Scholarships for Education Excellence

The **Student Scholarships for Education Excellence Program** (SSEEP) provides low-income families the financial resources to send their children to the non-public schools of their choice.

Launched in 2008 in New Orleans, the Program was expended statewide in 2012. Annually, this program receives approximately 10,000 applications for a Scholarship and affords approximately 7,000 students the opportunity to enroll in a Scholarship-funded seat in a nonpublic school. Over 100 nonpublic schools participate in the program.

To be eligible to participate in the Program, nonpublic schools must be both BESE approved and *Brumfield v. Dodd* compliant. BESE approval confirms that schools utilize a curriculum of quality at least equal that prescribed for similar public schools. *Brumfield v. Dodd* compliance confirms that BESE-approved nonpublic schools do not use racially discriminatory policies and practices.

Student Scholarships for Education Excellence	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	Actual	Actual	Actual	Actual	Actual	Projected
SGF Appropriated	\$42,651,739	\$41,965,707	\$41,965,707	\$41,965,707	\$42,253,707	\$46,365,189
Students Served	6,742	6,747	6,405	6,138	6,260	6,791
Average Award	\$6,165	\$6,198	\$6,502	\$6,648	\$6,336	\$6,624

Note: 2022-23 average award is a projection for the year.

Source: Department of Education



# 19D – 681 Department of Education – Subgrantee Assistance – Federal Support Program

Expenditure Category - Other Charges	FY24 Recom.
Budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic <i>(FY24 decreased by \$127 million)</i>	\$1,578,883,517
School Food and Nutrition grants provide basic nutrition to eligible participants by ensuring those individuals in approved settings will receive nutritious meals which meet federal guidelines. Team Nutrition Grant is an initiative of the U.S. Department of Agriculture (USDA) Food and Nutrition Service (FNS) to support their Child Nutrition Programs through training and technical assistance for foodservice, nutrition education for children and their caregivers, and school and community support for healthy eating and physical activity. <i>(FY24 increased by \$374 million)</i>	\$693,762,577
Title I, Part A and Title I, Part D Neglected & Delinquent funding improves the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas of high concentrations of poverty. Part D provide assistance to meet the special needs of neglected and delinquent children in state operated or supported institutions. <i>(FY24 increased by \$122 million)</i>	\$500,865,810
IDEA Part B, Sections 611 & 619 ensure that all children with disabilities ages 3 through 21 have a free appropriate education that emphasizes special education and related services designed to meet their unique skill level. <i>(FY24 increased by \$2 million)</i>	\$210,740,352
Child Care Development Fund (CCDF) represents payments to be made to eligible CCDF providers. <i>(FY24 increased by \$32 million)</i>	\$112,024,132
Title II - Improving Teacher Quality federal funds are used to improve teaching and learning through sustained and intensive quality professional development. <i>(FY24 increased by \$7 million)</i>	\$49,033,489
Comprehensive Literacy State Development Program provides literacy support for schools across the state that have been identified as having low academic performance overall or among certain groups of students. The grant will help schools purchase top-rated reading curricula and instructional materials, provide educators with professional development, implement interventions to support students who struggle with reading, and roll-out evidence-based literacy resources for families. <i>(FY24 increased by \$11 million)</i>	\$30,000,000
<b>Subtotal Other Charges Expenditures</b>	<b>\$3,175,309,877</b>

Source: Division of Administration Office of Planning and Budget - Department of Education Executive Budget Supporting Document



## 19D – 681 Department of Education – Subgrantee Assistance – Federal Support Program

Expenditure Category - Other Charges (continued)	FY24 Budget
Title IV, Part A Student Support and Academic Enrichment grants improve academic achievement by increasing the capacity of local educational agencies, schools, and local communities to provide well-rounded educational opportunities and digital literacy for all students. <i>(FY24 increased by \$15 million)</i>	\$28,530,490
21st Century Community Learning Centers creates community learning centers that provide academic enrichment opportunities for children in high poverty and low performing schools.	\$25,957,941
Budget authority for supplemental funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), to the Elementary and Secondary School Emergency Relief (ESSER) Fund. This supplemental funding is known as the ESSER II fund, and is to be distributed to local education agencies (LEAs) to address the impact of COVID-19 on schools. <i>(FY24 decreased by \$184 million)</i>	\$25,000,000
Every Student Succeeds Act (ESSA) School Improvement federal funds are used to lessen the gap in low performing schools and student learning in areas such as literacy, English, and mathematics. <i>(FY24 decreased by \$4 million)</i>	\$11,691,991
Carl Perkins Grant Program strengthens career and technical education through the flow-through component of funding provided by the Louisiana Community and Technical College System.	\$9,377,789
Public Health Emergency Response grant is used to support in-person instruction in K-12 schools. <i>(new)</i>	\$7,047,251
Stronger Connections Grant signed into law through the Bipartisan Safer Communities Act (BSA) is used to reduce the risk of gun violence in schools and communities. <i>(new)</i>	\$5,500,000
Language Acquisition Grant is to help ensure that limited English proficient children and youth, including immigrant children, attain English proficiency.	\$5,127,690
Preschool Development Grant (PDG) increases access to quality early care and education (ECE) with a focus on economically disadvantaged infants and toddlers, improves the quality of ECE programs, and builds the capacity of local governance and infrastructure to meet the needs of the state's mixed delivery system. <i>(new)</i>	\$4,000,000
<b>Subtotal Other Charges Expenditures</b>	<b>\$122,233,152</b>

Source: Division of Administration Office of Planning and Budget - Department of Education Executive Budget Supporting Document



## 19D – 681 Department of Education – Subgrantee Assistance – Federal Support Program

Expenditure Category - Other Charges (continued)	FY24 Budget
Rural Education Achievement Program assists in small, high poverty, rural school districts meet the mandates of the Every Student Succeeds Act (ESSA).	\$3,906,335
Title I, Part C Migrant Education grants assist in helping migratory children overcome educational disruption, cultural language barriers, social isolation, and other factors that inhibit the ability of such children to achieve high academic standards.	\$2,213,224
Every Student Succeeds Act (ESSA) Charter School federal funds provide financial assistance to the design and initial implementation of charter schools and evaluating the effects on student achievement. <i>(FY24 increased by \$0.4 million)</i>	\$2,027,101
McKinney-Vento Homeless grants ensure that all homeless children and youth have equal access to the same free, public education as any non-homeless child or youth through Education for Homeless Children and Youth federal grants. <i>(FY24 increased by \$0.8 million)</i>	\$1,930,721
Louisiana School Mental Health grant is to address priority substance abuse treatment, prevention and mental health needs. <i>(new)</i>	\$1,800,000
Trauma Recovery Grant increases access to mental health services to boost academic performance and decrease absence and discipline rates of students who have experienced trauma.	\$1,275,000
Technology Innovation Project grant is used in developing, improving, and maintaining automated information technology systems used to operate and manage all child nutrition (CN) programs (i.e., school meal programs, Summer Food Service Program, and Child and Adult Care Food Program). <i>(new)</i>	\$391,975
Healthy School Communities project will use the Whole School, Whole Child, Whole Community (WSCC) model as a framework to improve Louisiana students' health and academic achievement through improving statewide school health infrastructure, increasing professional development (PD) and technical assistance (TA) opportunities to support nutrition, physical activity and the management of chronic conditions in school settings.	\$60,000
<b>Subtotal Other Charges Expenditures</b>	<b>\$13,604,356</b>
<b>TOTAL Federal Support Program Other Charges Expenditures</b>	<b>\$3,311,147,385</b>

Source: Division of Administration Office of Planning and Budget - Department of Education Executive Budget Supporting Document



# 19D – 681 Department of Education – Subgrantee Assistance

## LDOE Early Childhood

### FY24 LDOE-Subgrantee Assistance: Early Care & Education Recommended

PROGRAMS	SGF/Stat Ded	IAT/FED	TOTAL
IDEA Preschool Grant (age 3-5) <i>(FED increased \$0.2 m.)</i>	\$0	\$6,951,940	\$6,951,940
LA 4 Pre-K Program (age 4) <i>(SGF &amp; IAT swap of \$20 m.)</i>	\$64,892,879	\$30,632,000	\$95,524,879
Non Public School Early Childhood	\$7,840,932	\$0	\$7,840,932
Title I Pre-K for "at risk" children <i>(FED increased \$1.4 m.)</i>	\$0	\$39,791,561	\$39,791,561
Special Population/IDEA (age 3-5) <i>(FED decreased \$0.95 m.)</i>	\$0	\$439,588	\$439,588
Early Childhood & Education Network <i>(SGF decreased \$1.5 m.)</i>	\$1,241,194	\$140,000	\$1,381,194
Preschool Development Grant <i>(FED increased \$1.2 m.)</i>	\$0	\$12,378,750	\$12,378,750
Early Childhood Education <i>(State Funds increased \$77 m. FED decreased \$72 m., net increased \$4.7 m)</i>	\$113,065,115	\$171,074,132	\$284,139,247
Headstart Collaborative	\$0	\$175,000	\$175,000

### FY24 LDOE-Subgrantee Assistance: Family Support & Parenting Education Recommended

PROGRAMS	SGF	FED	TOTAL
Child & Adult Care Food (USDA)	\$0	\$100,000,000	\$100,000,000

**FY24 TOTAL** **\$187,040,120** **\$361,582,971** **\$548,623,091**

*Note: Other than specified, most programs are for age 0-5 and eligible adults.*

Source: Division of Administration Office of Planning and Budget "Early Childhood System Integration Budget"



# 19D - LDOE Early Childhood

## Children Served in Public Early Childhood Education Program

As of October 2022

Program	Seats Allocated	FY23 Funding per Child	Program Requirements
Child Care Assistance Program (CCAP)	21,905	Infant: \$9,412	Type III licensed child care centers, child care assistance certified schools, and home based providers
		1&2 year old: \$8,197	
		≥ 3 year old: \$7,920	
Cecil J. Picard LA-4 Early Childhood	17,100	\$4,580	School Systems apply for seats for LA 4
Non Public School Early Childhood Development Fund (NSECD)	1,001	\$4,580	BESE-approved non-public schools and Type III child care centers
Head Start	16,724	\$9,107	School districts, educational service districts, community action agencies, faith based organizations, community colleges/universities
Early Head Start	3,344	\$15,567	
Birth to Three Year Old Program	3,201	Infant: \$18,940	CCAP-certified, rated proficient or above, have all teachers with or pursuing the Early Childhood Ancillary Certificate, and must offer infant care
		1&2 year old: \$11,700	
		3 year old: \$10,670	
Title 1 - PreK Programs	4,284	N/A	N/A
Louisiana Quality Education Support Fund 8(g) Grants	1,659		
Other Funding Sources	4,980		
<b>Total</b>	<b>74,198</b>		

Source: Department of Education



# 19D - 681 Subgrantee Assistance

## Statewide & Agency-Specific Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$144,359,106	\$52,543,000	\$9,377,789	\$32,396,420	\$3,230,048,083	\$3,468,724,398	0	<b>FY23 Existing Operating Budget as of 12-1-22</b>
(\$4,010,000)	\$0	\$0	\$0	\$0	(\$4,010,000)	0	Non-recurring Carryforwards
(\$1,850,000)	\$0	\$0	(\$14,250,000)	\$0	(\$16,100,000)	0	Non-recurring Legislative Project
(\$198)	\$0	\$0	\$0	\$0	(\$198)	0	Office of Technology Services (OTS)
<b>(\$5,860,198)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$14,250,000)</b>	<b>\$0</b>	<b>(\$20,110,198)</b>	<b>0</b>	<b>Total Statewide Adjustments</b>
\$0	\$0	\$0	\$0	(\$25,000,000)	(\$25,000,000)	0	Total Non-Recurring Other Adjustments
\$51,667,381	\$9,000	\$0	\$22,991,863	\$112,860,408	\$187,528,652	0	Total Other Adjustments
\$800,000	\$0	\$0	\$0	\$0	\$800,000	0	Total New and Expanded
\$20,000,000	(\$20,000,000)	\$0	\$0	\$0	\$0	0	Total Means of Financing Substitution Adjustments
(\$39,752)	\$0	\$0	\$0	\$0	(\$39,752)	0	Total Workload Adjustments
<b>\$210,926,537</b>	<b>\$32,552,000</b>	<b>\$9,377,789</b>	<b>\$41,138,283</b>	<b>\$3,317,908,491</b>	<b>\$3,611,903,100</b>	<b>0</b>	<b>Total FY24 Recommended Budget</b>
\$66,567,431	(\$19,991,000)	\$0	\$8,741,863	\$87,860,408	\$143,178,702	0	Total Adjustments (Statewide and Agency-Specific)

### Means of Finance Substitution

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$20,000,000	(\$20,000,000)	\$0	\$0	\$0	\$0	0	Means of finance adjustment increases State General Fund (Direct) and decreases Interagency Transfers from the Department of Children and Family Services (DCFS) for the LA 4 Early Childhood Program. This program provides full day Pre-K programming in public schools to four-year-olds from disadvantaged families.
<b>\$20,000,000</b>	<b>(\$20,000,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total Means of Finance Substitution</b>

### Non-recurring Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$0	\$0	(\$25,000,000)	(\$25,000,000)	0	Removes federal grant funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which was provided through the U.S. Department of Education for the Elementary and Secondary School Emergency Relief (ESSER) Fund.
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$25,000,000)</b>	<b>(\$25,000,000)</b>	<b>0</b>	<b>Total Non-recurring Other Adjustments</b>



# 19D - 681 Subgrantee Assistance Agency-Specific Adjustments Recommended for FY24

## Other Adjustments

State General Fund (Direct)	Interagency Transfers	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$1,270,129	\$0	\$1,270,129	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast.
\$0	\$0	\$0	(\$126,848,416)	(\$126,848,416)	0	Decreases budget authority for funding provided by the American Rescue Plan Act of 2021, which is aimed at mitigating the continuing effects of the COVID-19 pandemic.
\$0	\$0	\$0	(\$183,821,488)	(\$183,821,488)	0	Decreases budget authority for funding provided by the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA) which provides Elementary and Secondary School Emergency Relief (ESSER) funds.
\$51,667,381	\$0	\$0	\$0	\$51,667,381	0	Increased state support for the Child Care Assistance Program for children, primarily birth to 3-years-old, due to the expiration of federal stimulus funds.
\$0	\$0	\$0	\$423,530,312	\$423,530,312	0	Increases budget authority based on historical trends to provide reimbursements for eligible expenses to the Local Education Agencies (LEAs). These are flow-through dollars from federal grants.
\$0	\$9,000	\$0	\$0	\$9,000	0	Increases Interagency Transfers from the Department of Children and Family Services from Temporary Assistance for Needy Families (TANF) to support the Cecil J. Picard LA4 Early Childhood Program.
\$0	\$0	\$21,721,734	\$0	\$21,721,734	0	Increases Statutory Dedications out of the Louisiana Early Childhood Education Fund to make one-to-one matching funds awards to Early Childhood Community Networks for projects that will expand the number of early childhood care and education quality slots.
<b>\$51,667,381</b>	<b>\$9,000</b>	<b>\$22,991,863</b>	<b>\$112,860,408</b>	<b>\$187,528,652</b>	<b>0</b>	<b>Total Other Adjustments</b>

Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19D - 681 Subgrantee Assistance Agency-Specific Adjustments Recommended for FY24

## New and Expanded

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
							Provides funding to school systems for annual system maintenance and storage costs associated with cameras in the special education classrooms as provided in Act 456 of the 2021 Regular Session.
\$800,000	\$0	\$0	\$0	\$0	\$800,000	0	
<b>\$800,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800,000</b>	<b>0</b>	<b>Total New and Expanded Adjustments</b>

## Workload Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
							Provides increased funding for the School Choice Program for Certain Students with Exceptionalities (SCP), which should eliminate the waitlist. This program provides tuition assistance to students with disabilities to attend participating schools that offer special needs programs
\$220,000	\$0	\$0	\$0	\$0	\$220,000	0	
(\$259,752)	\$0	\$0	\$0	\$0	(\$259,752)	0	Reduction in the Professional Improvement Program (PIP) due to a decline in the anticipated participation rate.
<b>(\$39,752)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$39,752)</b>	<b>0</b>	<b>Total Workload Adjustments</b>

Source: Division of Administration Office of Planning and Budget Adjustment Report

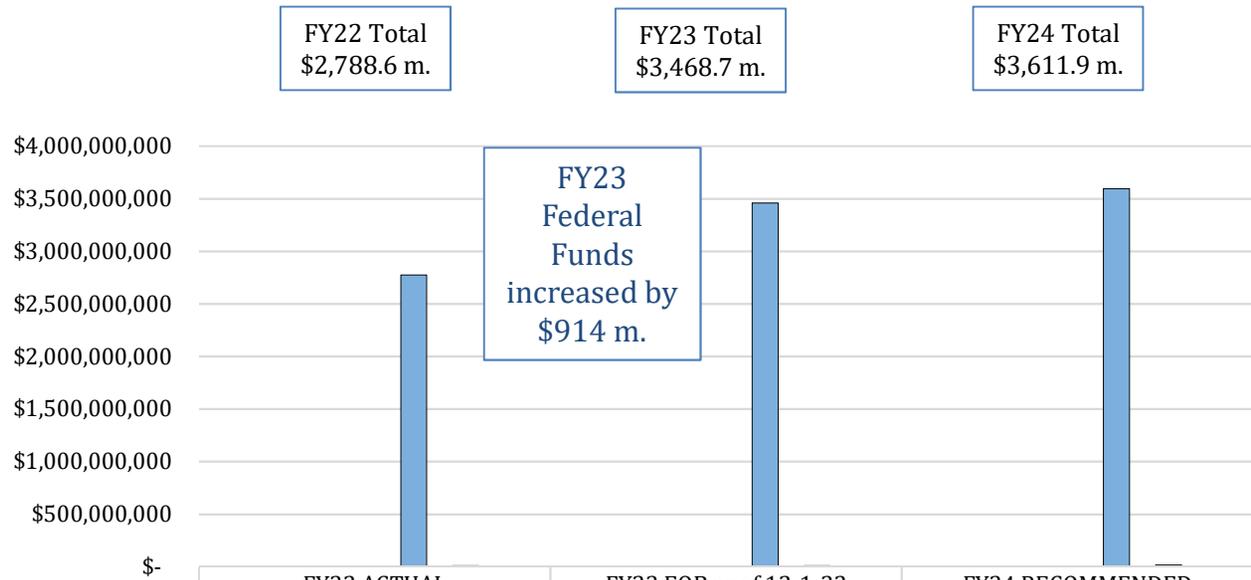


# 19D – 681 Department of Education – Subgrantee Assistance Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up 99.5 percent of Total Expenditures.

The Other Charges expenditure includes funding for early childhood programs, student scholarships, child care assistance, nonpublic school early childhood for low income families, school choice for students with exceptionalities, and federal supported programs such as school food and nutrition, COVID-19 related relief, education for children with disabilities, childcare development, literacy support, academic enrichment, teacher incentive, rural education etc.

The Interagency Transfers expenditure includes payments to other state agencies.



**Personal Services**

**Operating Expenses**

**Professional Services**

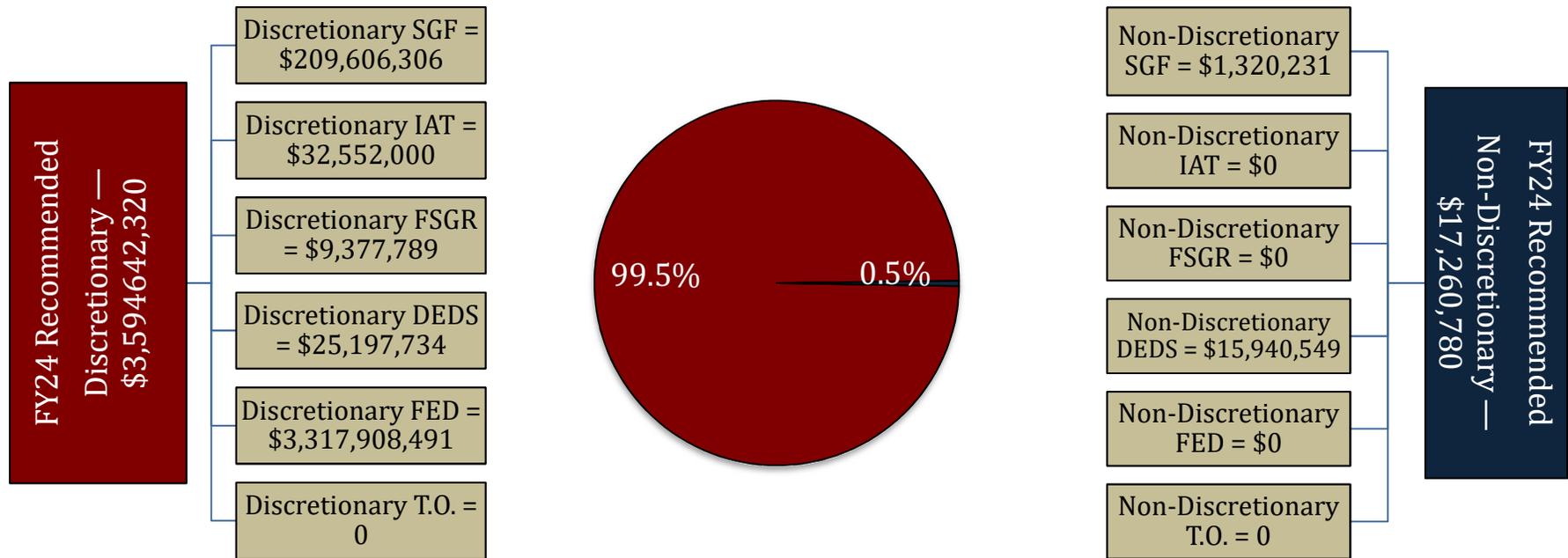
**Other Charges**

**Acquisitions and Major Repairs**

	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Salaries	\$-	\$-	\$-
Other Compensation	\$-	\$-	\$-
Related Benefits	\$-	\$-	\$-
Travel	\$-	\$-	\$-
Operating Services	\$-	\$-	\$-
Supplies	\$-	\$-	\$-
Professional Services	\$-	\$-	\$-
Other Charges	\$2,775,623,120	\$3,458,418,692	\$3,595,447,592
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$13,016,787	\$10,193,706	\$16,343,508
Acquisitions	\$-	\$-	\$-
Major Repairs	\$-	\$-	\$-



# 19D – 681 Department of Education – Subgrantee Assistance FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 334,496,505	8%
<b>Subgrantee Assistance</b>	<b>\$ 3,594,642,320</b>	<b>90%</b>
Recovery School District	\$ 31,986,366	1%
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	0%
<b>Total Discretionary</b>	<b>\$ 3,979,074,315</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 15,940,549	92.35%
Statutory Requirements	\$ 1,320,231	7.65%
Unavoidable Obligations	\$ -	0.00%
<b>Total Non-Discretionary</b>	<b>\$ 17,260,780</b>	<b>100%</b>

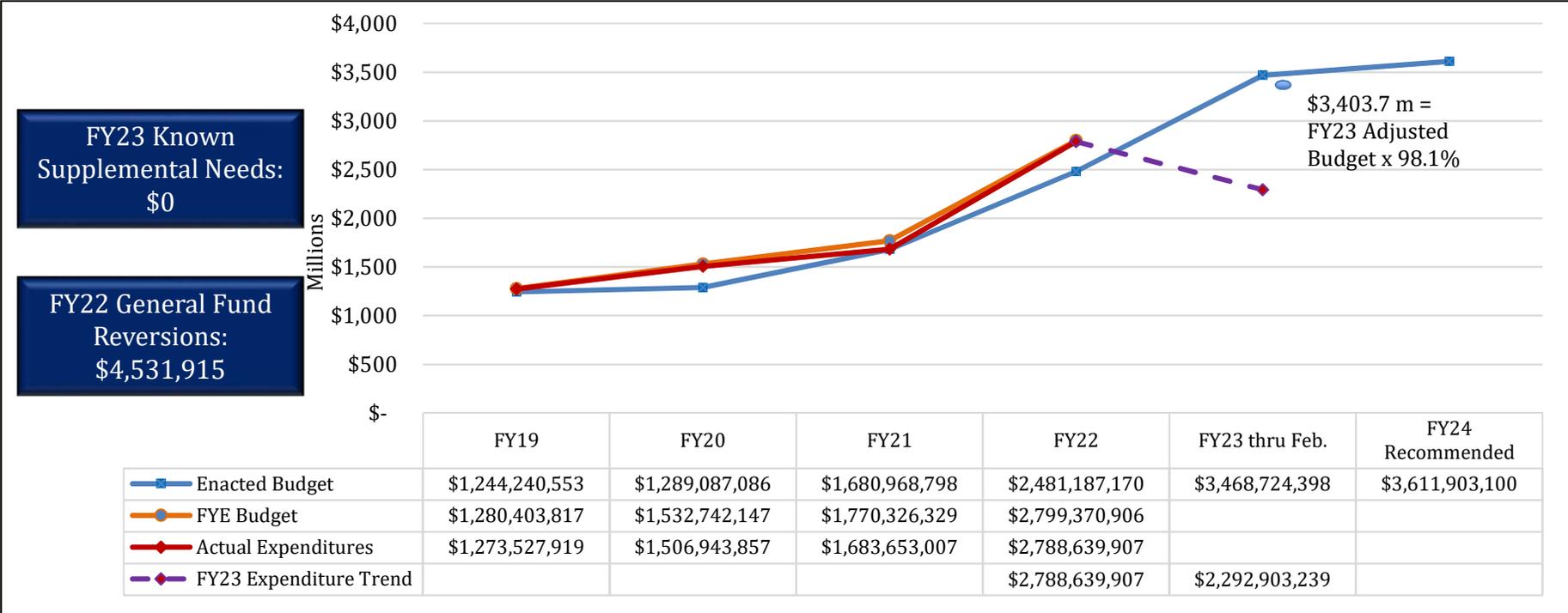
*Note: Constitution Article VII, Section 10.8 - Education Excellence Fund \$15.9 m.; Expenses of \$1.3 m. for Professional Improvement Program (PIP) in accordance with R.S. 17:3621.*

Source: Division of Administration Office of Planning and Budget



# 19D – 681 Department of Education – Subgrantee Assistance Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.



Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 3,464,714,398	\$ 32,904,482	\$ 3,431,809,916	0.9%
Aug-22	\$ 3,468,724,398	\$ 158,849,207	\$ 3,309,875,191	4.6%
Sep-22	\$ 3,468,724,398	\$ 443,075,279	\$ 3,025,649,119	12.8%
Oct-22	\$ 3,468,724,398	\$ 639,101,529	\$ 2,829,622,869	18.4%
Nov-22	\$ 3,468,724,398	\$ 845,709,951	\$ 2,623,014,447	24.4%
Dec-22	\$ 3,469,974,398	\$ 1,106,415,028	\$ 2,363,559,370	31.9%
Jan-23	\$ 3,469,974,398	\$ 1,290,446,386	\$ 2,179,528,012	37.2%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 3,469,974,398	\$ 1,554,378,671	\$ 1,915,595,727	44.8%
Mar-23	\$ 3,469,974,398	\$ 1,739,009,813	\$ 1,730,964,585	50.1%
Apr-23	\$ 3,469,974,398	\$ 1,923,640,955	\$ 1,546,333,443	55.4%
May-23	\$ 3,469,974,398	\$ 2,108,272,097	\$ 1,361,702,301	60.8%
Jun-23	\$ 3,469,974,398	\$ 2,292,903,239	\$ 1,177,071,159	66.1%
Historical Year End Average				98.1%



# 19D – 682 Department of Education - Recovery School District

Recovery  
School District





# 19D – 682 Department of Education - Recovery School District



The Recovery School District (RSD) was created in 2003 by the Louisiana Legislature with the mission of turning around the lowest performing schools in the state.

## **Related legislation: R.S. 17:1990, R.S. 17:10.5 to 10.7**

- RSD schools are taken over due to unacceptable academic performance or unacceptable reconstitution plan;
- Administered by LDOE, subject to the approval of BESE, majority parents petition and D or F grade for three consecutive years;
- Serves as an intermediate education unit until the school returns back to the LEAs;
- Operates the failed schools for a period no less than five years, can be renewed for another five years;
- Shall report to BESE no later than nine months prior to the expiration of the five-year period, BESE shall take action of recommendation no later than six months prior to expiration;
- Receives MFP funding;
- JLCB shall approve change orders of capital expense over \$100,000;
- On or after November 15, 2009, no additional school shall be transferred.

## **Historical events**

- Prior to Hurricane Katrina, a total of five school in New Orleans were taken over;
- In late November 2005, 102 out of the 126 schools from the Orleans Parish School Board (OPSB) were taken over due to the damage of Hurricane Katrina;
- In June 2018, the RSD schools in New Orleans returned to the supervision of OPSB.

Source: Department of Education



## 19D – 682 Department of Education - Recovery School District



## RSD Schools in FY24

### **RSD will directly Operate two schools**

- Linwood Public Charter School (Caddo)
- Democracy Prep (Baton Rouge)

### **RSD will oversee three Type 5 charter schools in Baton Rouge**

- Celerity Dalton Elementary (K-5)
- Celerity Lanier Elementary (PreK-5)
- Glen Oaks Middle School (6-8)

*Note: These three type 5 charter schools are managed by the Redesign Schools Louisiana (non-profit)*

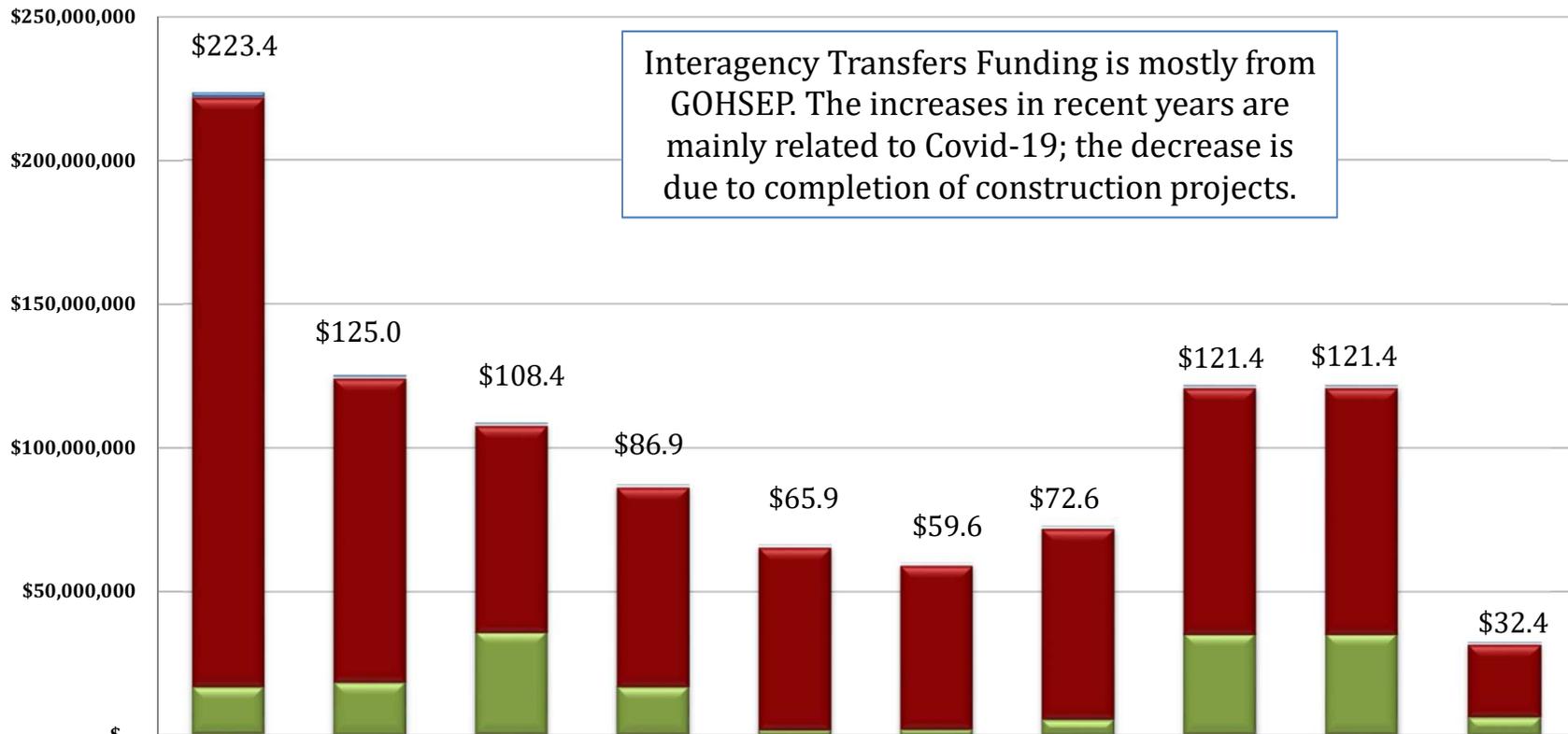
Source: Department of Education



# 19D – 682 Department of Education – Recovery School District Changes in Funding since FY16

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Spending change from FY16 to FY22 is -68%.  
Budget change from FY16 to FY24 is -86%.



Interagency Transfers Funding is mostly from GOHSEP. The increases in recent years are mainly related to Covid-19; the decrease is due to completion of construction projects.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Enacted	FY23 as of 12/1/22	FY24 Rec.
■ SGF	\$1,877,487	\$690,780	\$458,592	\$252,936	65,185	40,309	299,669	\$437,474	\$437,474	\$349,349
■ IAT	\$204,428,461	\$105,649,654	\$71,802,590	\$69,517,040	63,944,093	57,391,309	66,625,946	\$85,629,787	\$85,629,787	\$25,560,767
■ FSGR	\$16,636,331	\$18,565,930	\$35,912,258	\$16,870,315	1,864,897	2,169,295	5,654,224	\$35,085,406	\$35,085,406	\$6,450,160
■ STAT DED	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
■ FED	\$442,038	\$49,861	\$230,469	\$215,758	\$39,229	\$4,814	\$-	\$250,000	\$250,000	\$-



# 19D – 682 Department of Education – Recovery School District Statewide Adjustments for FY24 Recommended

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$437,474	\$85,629,787	\$35,085,406	\$0	\$250,000	\$121,402,667	0	<b>FY23 Existing Operating Budget as of 12-1-22</b>
\$0	\$1,176	\$606	\$0	\$0	\$1,782	0	Group Insurance Rate Adjustment for Active Employees
(\$3,424)	(\$35,529)	(\$12,311)	\$0	\$0	(\$51,264)	0	Non-recurring 27th Pay Period
(\$4,966)	\$0	\$0	\$0	\$0	(\$4,966)	0	Office of Technology Services (OTS)
\$0	\$14,148	\$7,288	\$0	\$0	\$21,436	0	Related Benefits Base Adjustment
\$0	\$4,260	\$2,194	\$0	\$0	\$6,454	0	Retirement Rate Adjustment
(\$79,748)	(\$79,747)	\$0	\$0	\$0	(\$159,495)	0	Risk Management
\$0	\$32,173	\$25,279	\$0	\$0	\$57,452	0	Salary Base Adjustment
\$13	\$0	\$0	\$0	\$0	\$13	0	UPS Fees
(\$88,125)	(\$63,519)	\$23,056	\$0	\$0	(\$128,588)	0	<b>Total Statewide Adjustments</b>
\$0	(\$60,005,501)	(\$28,658,302)	\$0	(\$250,000)	(\$88,913,803)	0	Total Other Adjustments
<b>\$349,349</b>	<b>\$25,560,767</b>	<b>\$6,450,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,360,276</b>	<b>0</b>	<b>Total FY24 Recommended Budget</b>
(\$88,125)	(\$60,069,020)	(\$28,635,246)	\$0	(\$250,000)	(\$89,042,391)	0	Total Adjustments (Statewide and Agency-Specific)

### Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	(\$54,691,254)	(\$28,571,295)	\$0	(\$250,000)	(\$83,512,549)	0	Reduces budget authority in Interagency Transfers for funding from Governor's Office of Homeland Security & Emergency (GOHSEP), Fees and Self-generated Revenue, and Federal Funds in the Construction Program. The Recovery School District School Facilities Master Plan is completing the Construction Phase and will be in the grant closeout phase.
\$0	\$0	(\$87,007)	\$0	\$0	(\$87,007)	0	Reduces excess funding, as well as adjusts the Non-T.O. FTE allotment to better reflect the needs of the agency.
\$0	(\$5,314,247)	\$0	\$0	\$0	(\$5,314,247)	0	Reduction in Interagency Transfers revenue associated with Capitol High School, which will no longer be in the Recovery School District. Capitol High School will revert to the East Baton Rouge Parish School System, as approved by the Board of Elementary and Secondary Education, by no later than July 1, 2023.
<b>\$0</b>	<b>(\$60,005,501)</b>	<b>(\$28,658,302)</b>	<b>\$0</b>	<b>(\$250,000)</b>	<b>(\$88,913,803)</b>	<b>0</b>	<b>Total Other Adjustments</b>

Source: Division of Administration Office of Planning and Budget Adjustment Report



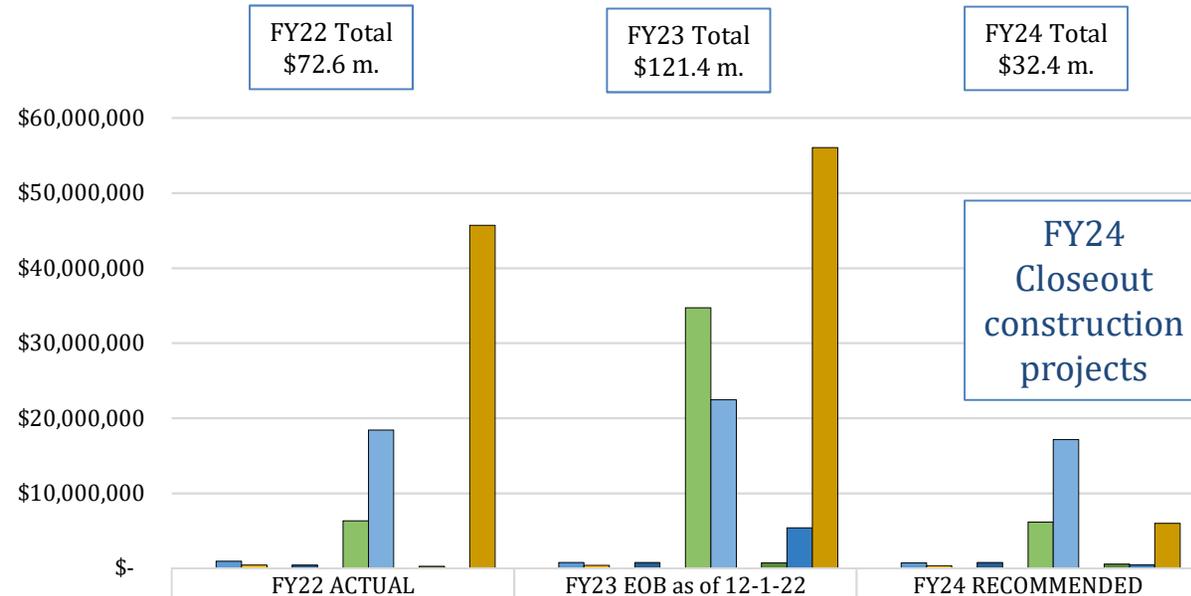
# 19D – 682 Department of Education – Recovery School District Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up over 53 percent of Total Expenditures.

The Other Charges category includes expenditures for COVID-19 related federal funds, and Linwood and Capitol High LEA Payments.

The Acquisitions and Major Repairs category makes up 20 percent of total expenditures, which includes expenditures for construction and repairs associated with the Recovery School District.

Personal Services contributes roughly 3 percent.



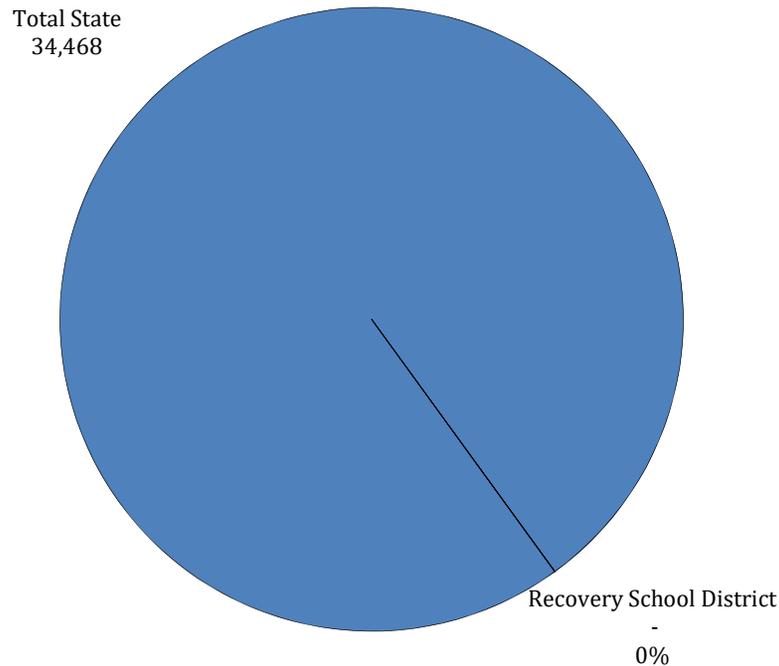
**Personal Services**

	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Salaries	\$-	\$-	\$-
Other Compensation	\$953,500	\$766,964	\$725,068
Related Benefits	\$450,051	\$388,469	\$379,218
Travel	\$455	\$55,534	\$55,534
Operating Expenses			
Operating Services	\$438,016	\$784,794	\$784,794
Supplies	\$3,668	\$7,200	\$7,200
Professional Services			
Professional Services	\$6,340,098	\$34,711,532	\$6,174,828
Other Charges	\$18,424,808	\$22,468,461	\$17,154,214
Other Charges			
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$271,107	\$743,868	\$579,420
Acquisitions and Major Repairs			
Acquisitions	\$-	\$5,400,000	\$500,000
Major Repairs	\$45,698,133	\$56,075,845	\$6,000,000

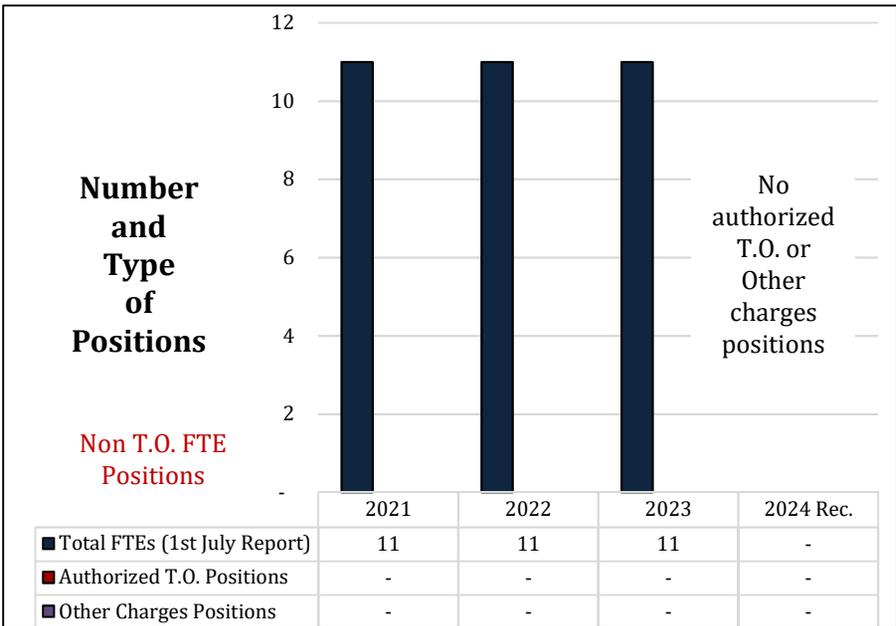


# 19D – 682 Department of Education – Recovery School District FTEs, Authorized T.O., and Other Charges Positions

**FY24 Recommended Department Employees  
as a portion of  
FY24 Recommended Total State Employees**



FY23 number of funded, but not filled,  
T.O. positions as of February 27 = 0



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

**Authorized T.O. Positions** are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

**Other Charges** positions are authorized under R.S. 39:2(5)(b) ...

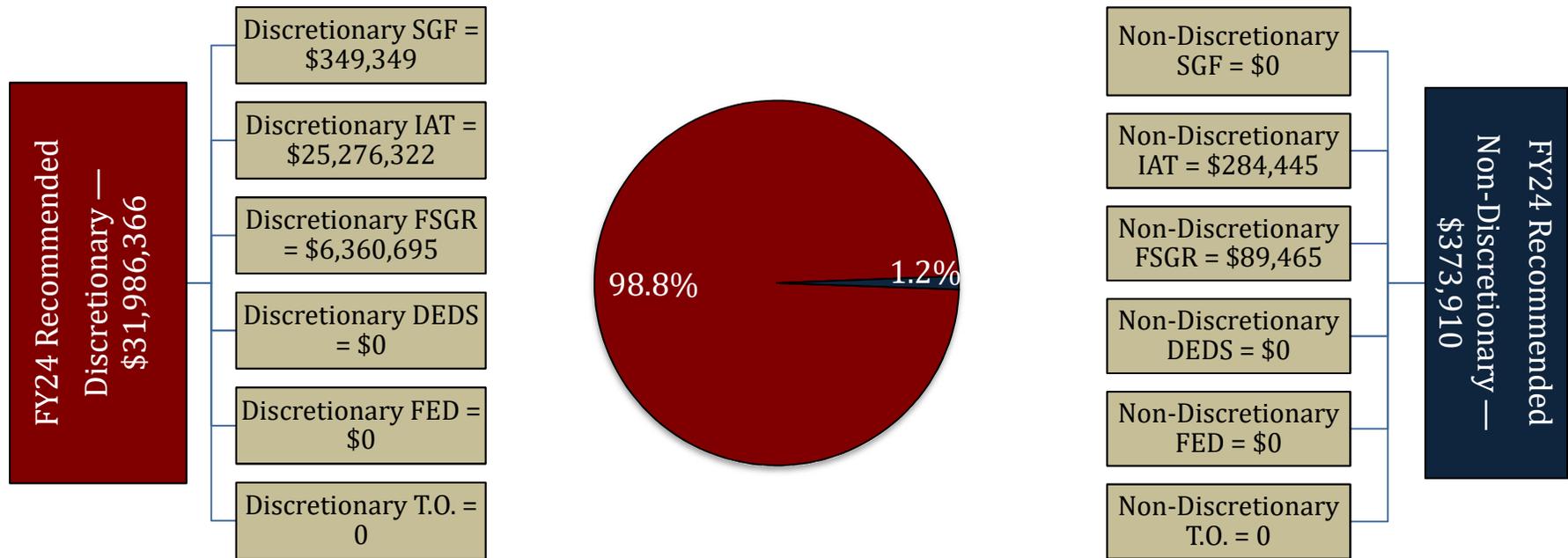
(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants





## 19D – 682 Department of Education – Recovery School District FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 334,496,505	8%
Subgrantee Assistance	\$ 3,594,642,320	90%
<b>Recovery School District</b>	<b>\$ 31,986,366</b>	<b>1%</b>
Minimum Foundation Program	\$ -	0%
Nonpublic Educational Assistance	\$ 17,949,124	0%
<b>Total Discretionary</b>	<b>\$ 3,979,074,315</b>	<b>100%</b>

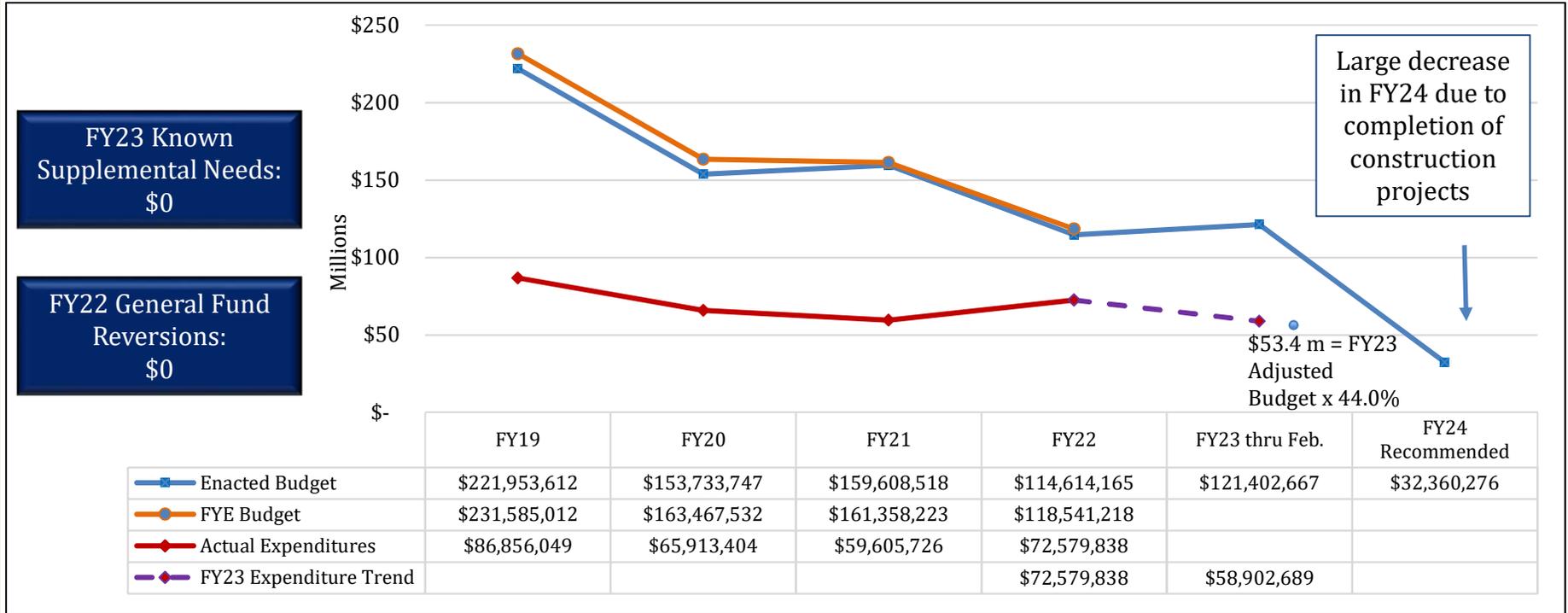
Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 293,917	78.61%
Statutory Requirements	\$ -	0.00%
Unavoidable Obligations	\$ 79,993	21.39%
<b>Total Non-Discretionary</b>	<b>\$ 373,910</b>	<b>100%</b>

Source: Division of Administration Office of Planning and Budget



# 19D – 682 Department of Education – Recovery School District Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.



Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 121,402,667	\$ 2,707,139	\$ 118,695,528	2.2%
Aug-22	\$ 121,402,667	\$ 6,633,727	\$ 114,768,940	5.5%
Sep-22	\$ 121,402,667	\$ 10,569,890	\$ 110,832,777	8.7%
Oct-22	\$ 121,402,667	\$ 15,407,617	\$ 105,995,050	12.7%
Nov-22	\$ 121,402,667	\$ 24,377,414	\$ 97,025,253	20.1%
Dec-22	\$ 121,402,667	\$ 29,833,900	\$ 91,568,767	24.6%
Jan-23	\$ 121,402,667	\$ 33,924,069	\$ 87,478,598	27.9%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 121,402,667	\$ 38,103,049	\$ 83,299,618	31.4%
Mar-23	\$ 121,402,667	\$ 43,302,959	\$ 78,099,708	35.7%
Apr-23	\$ 121,402,667	\$ 48,502,869	\$ 72,899,798	40.0%
May-23	\$ 121,402,667	\$ 53,702,779	\$ 67,699,888	44.2%
Jun-23	\$ 121,402,667	\$ 58,902,689	\$ 62,499,978	48.5%
Historical Year End Average				44.0%



# 19D – 695 Department of Education Minimum Foundation Program

## Minimum Foundation Program



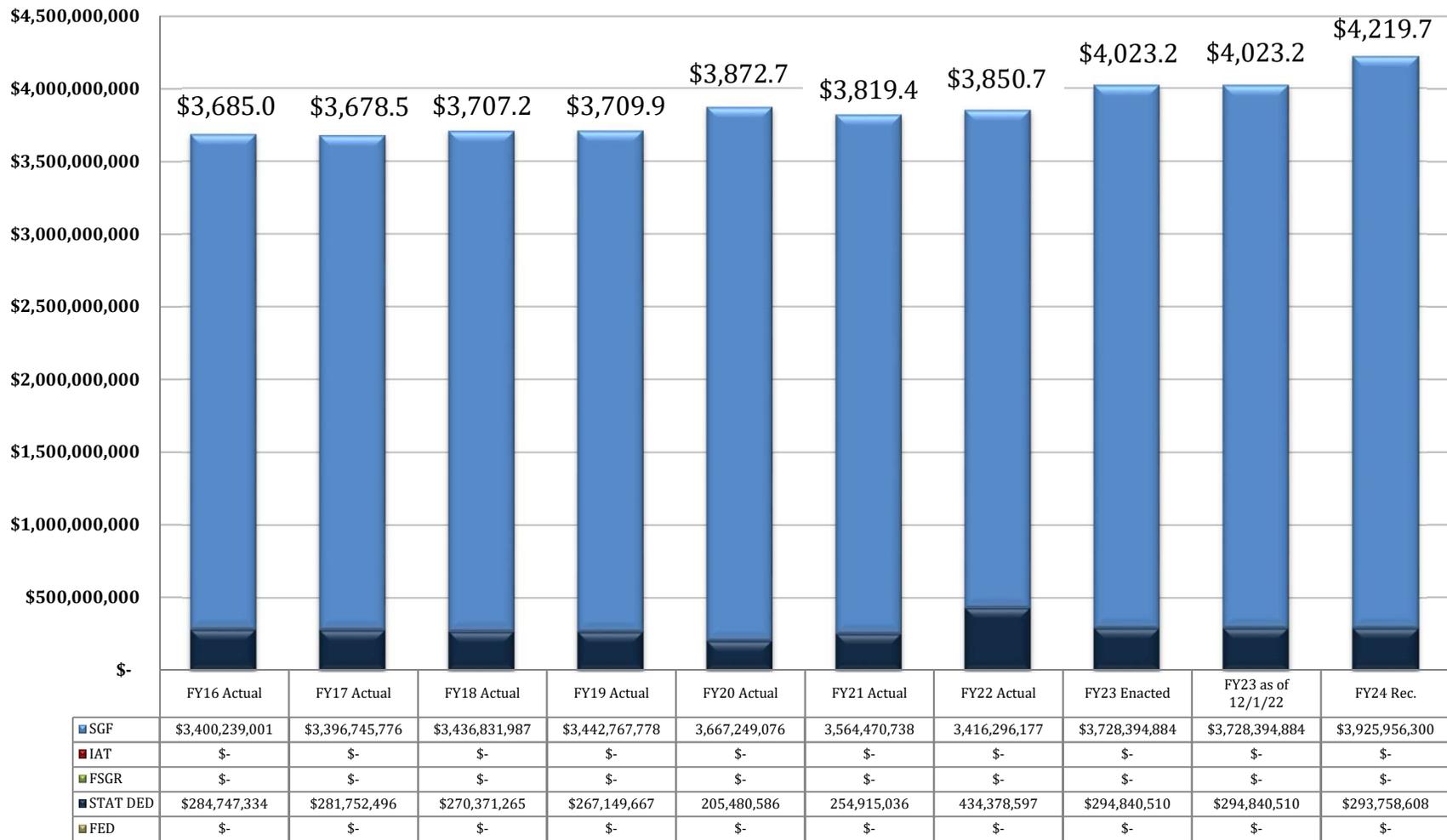
## FY24 BUDGET



# 19D – 695 Department of Education – Minimum Foundation Program Changes in Funding since FY16

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Spending change from FY16 to FY22 is +4.5%.  
Budget change from FY16 to FY24 is +14.5%.





# 19D – 695 Department of Education - Minimum Foundation Program Statewide and Agency-Specific Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$3,728,394,884	\$0	\$0	\$294,840,510	\$0	\$4,023,235,394	0	FY23 Existing Operating Budget as of 12-1-22
\$0	\$0	\$0	\$0	\$0	\$0	0	<b>Total Statewide Adjustments</b>
\$196,479,514	\$0	\$0	\$0	\$0	\$196,479,514	0	Total Other Adjustments
\$1,081,902	\$0	\$0	(\$1,081,902)	\$0	\$0	0	Total Means of Financing Substitution Adjustments
<b>\$3,925,956,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$293,758,608</b>	<b>\$0</b>	<b>\$4,219,714,908</b>	<b>0</b>	<b>Total FY24 Recommended Budget</b>
\$197,561,416	\$0	\$0	(\$1,081,902)	\$0	\$196,479,514	0	Total Adjustments (Statewide and Agency-Specific)

### Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$196,479,514	\$0	\$0	\$0	\$0	\$196,479,514	0	Provides an across-the-board \$2,000 certificated teacher pay raise and the associated employer retirement contribution for K-12 classroom educators and other certificated personnel, and an across-the-board \$1,000 pay raise and the associated employer retirement contribution for noncertificated personnel.
<b>\$196,479,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$196,479,514</b>	<b>0</b>	<b>Total Other Adjustments</b>

### Means of Financing Substitution Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
(\$49,000)	\$0	\$0	\$49,000	\$0	\$0	0	Means of finance substitution based on the most recent Revenue Estimating Conference (REC) forecast of the Lottery Proceeds Fund.
\$1,130,902	\$0	\$0	(\$1,130,902)	\$0	\$0	0	Means of finance substitution based on the most recent Revenue Estimating Conference (REC) forecast of the Support Education in Louisiana First (SELF) Fund.
<b>\$1,081,902</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,081,902)</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total Means of Financing Substitution Adjustments</b>

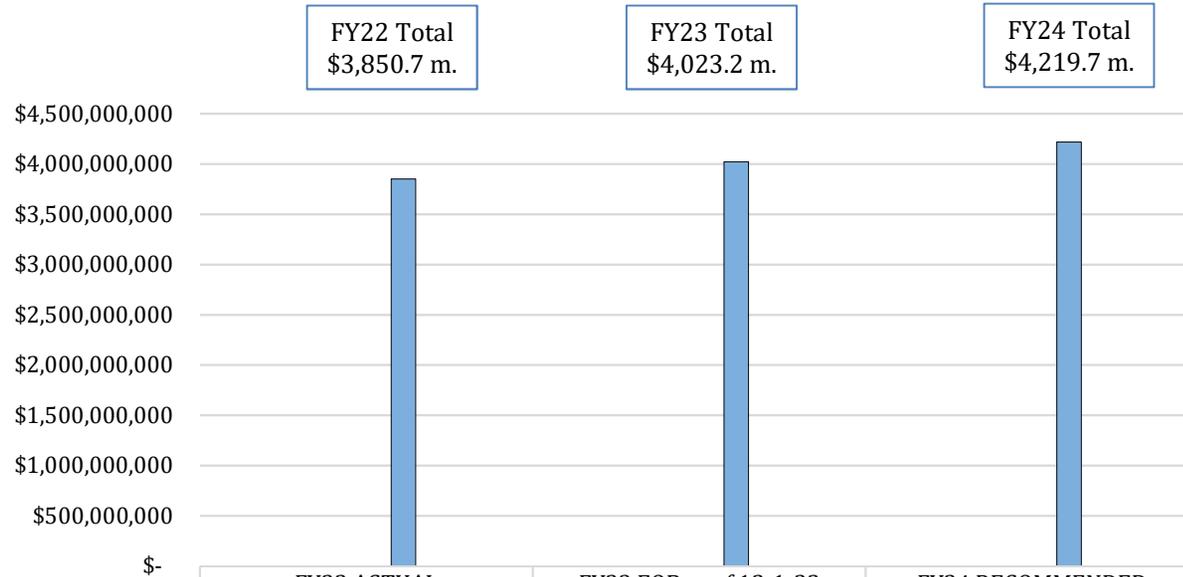
Source: Division of Administration Office of Planning and Budget Adjustment Report



# 19D – 695 Department of Education – Minimum Foundation Program Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up **100 percent** of Total Expenditures.

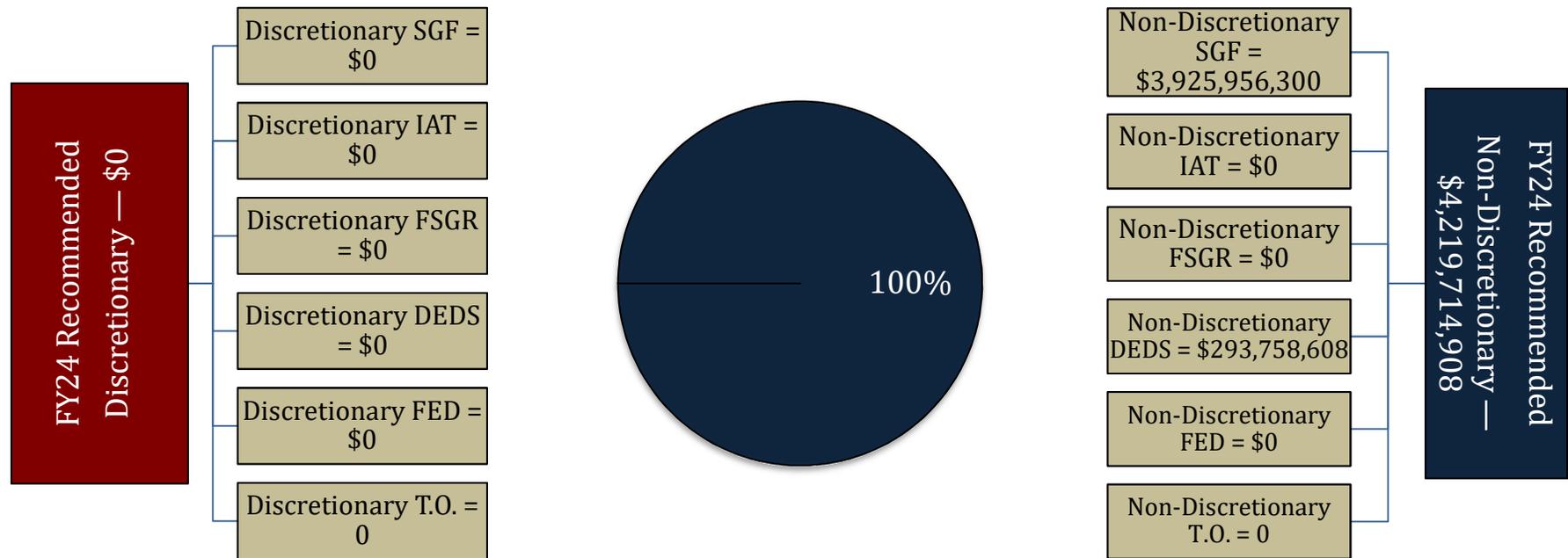
The Other Charges category includes formula funding allocation to local educational agencies, parish, city, and other local school systems, including the Special School District, Recovery School District, Louisiana School for Math, Science and Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), Thrive Academy, Charter Schools, the Office of Juvenile Justice, and the Louisiana State University and Southern University Lab Schools.



	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
<b>Personal Services</b>			
Salaries	\$-	\$-	\$-
Other Compensation	\$-	\$-	\$-
Related Benefits	\$-	\$-	\$-
<b>Operating Expenses</b>			
Travel	\$-	\$-	\$-
Operating Services	\$-	\$-	\$-
Supplies	\$-	\$-	\$-
<b>Professional Services</b>			
Professional Services	\$-	\$-	\$-
<b>Other Charges</b>	\$3,850,674,774	\$4,023,235,394	\$4,219,714,908
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$-	\$-	\$-
<b>Acquisitions and Major Repairs</b>			
Acquisitions	\$-	\$-	\$-
Major Repairs	\$-	\$-	\$-



# 19D – 695 Department of Education – Minimum Foundation Program FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 334,496,505	8%
Subgrantee Assistance	\$ 3,594,642,320	90%
Recovery School District	\$ 31,986,366	1%
<b>Minimum Foundation Program</b>	<b>\$ -</b>	<b>0%</b>
Nonpublic Educational Assistance	\$ 17,949,124	0%
<b>Total Discretionary</b>	<b>\$ 3,979,074,315</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 4,219,714,908	100.00%
Statutory Requirements	\$ -	0.00%
Unavoidable Obligations	\$ -	0.00%
<b>Total Non-Discretionary</b>	<b>\$ 4,219,714,908</b>	<b>100%</b>

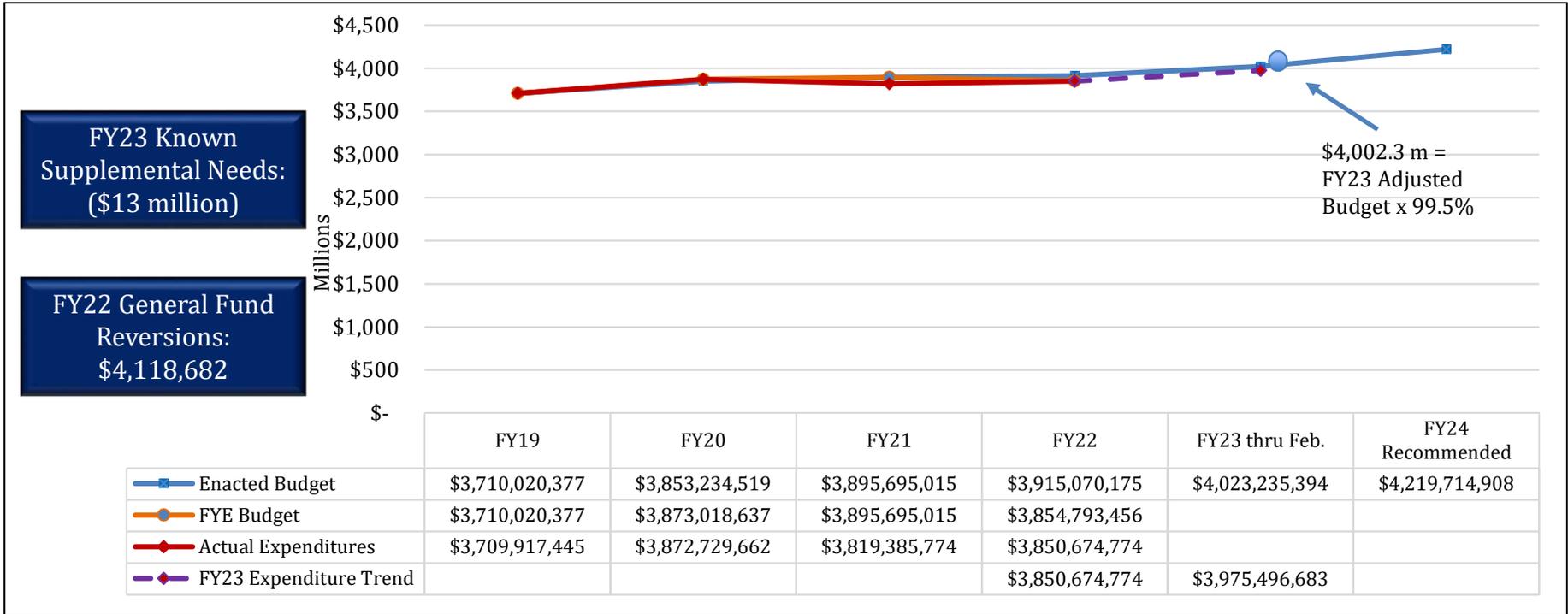
*Note: Article VIII, Section 13 B - Provides funding for the cost of a minimum foundation program of education in all public elementary and secondary schools as well as equitably allocates the funds to parish and city school systems.*

Source: Division of Administration Office of Planning and Budget



# 19D – 695 Department of Education – Minimum Foundation Program Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.



**FY23 Known Supplemental Needs: (\$13 million)**

**FY22 General Fund Reversions: \$4,118,682**

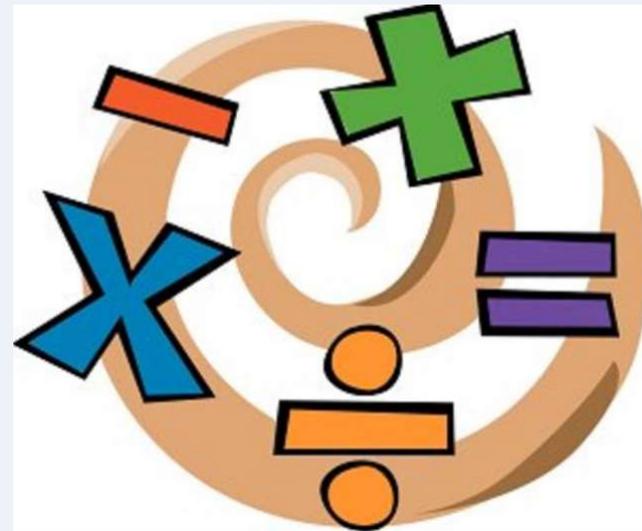
Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 4,023,235,394	\$ 349,108,529	\$ 3,674,126,865	8.7%
Aug-22	\$ 4,023,235,394	\$ 681,314,248	\$ 3,341,921,146	16.9%
Sep-22	\$ 4,023,235,394	\$ 1,013,460,741	\$ 3,009,774,653	25.2%
Oct-22	\$ 4,023,235,394	\$ 1,345,891,598	\$ 2,677,343,796	33.5%
Nov-22	\$ 4,023,235,394	\$ 1,677,569,215	\$ 2,345,666,179	41.7%
Dec-22	\$ 4,023,235,394	\$ 2,009,487,268	\$ 2,013,748,126	49.9%
Jan-23	\$ 4,023,235,394	\$ 2,343,008,321	\$ 1,680,227,073	58.2%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 4,023,235,394	\$ 2,673,317,449	\$ 1,349,917,945	66.4%
Mar-23	\$ 4,023,235,394	\$ 2,998,862,258	\$ 1,024,373,136	74.5%
Apr-23	\$ 4,023,235,394	\$ 3,324,407,066	\$ 698,828,328	82.6%
May-23	\$ 4,023,235,394	\$ 3,649,951,875	\$ 373,283,519	90.7%
Jun-23	\$ 4,023,235,394	\$ 3,975,496,683	\$ 47,738,711	98.8%
Historical Year End Average				99.5%



# 19D – 695 Department of Education - Minimum Foundation Program

Minimum  
Foundation  
Program



FORMULA



## 19D – 695 Department of Education - Minimum Foundation Program

# Types of K-12 School Finance Funding Formulas

- ***Student-base foundation***: Districts receive a base amount of funding per student, with additional money or weights added to provide additional support to students with higher need. (34)\* (LA)
- ***Resource-based allocation***: All districts receive a minimum base amount of resources. Resources could be staffing, services or programs, and are often based on a ratio of students to staffing. (10)\*
- ***Guaranteed tax base/tax-levy equalization***: funding levels are determined by a formula that equalizes the taxes paid on the base amount of property within the district. The state provides higher levels of funding to lower property-wealthy districts than higher property-wealthy districts. (2)\*
- ***Hybrid model***: Hybrid models often combine aspects of student-based foundation models, resource-based allocation models and various cost factors. (5)\*



## 19D – 695 Department of Education - Minimum Foundation Program



All funding in MFP program are State Funds. The base cost for each district was calculated at \$4,015 per pupil multiplied by the weighted student count. The proportion of the total funding that is provided by the state versus the local district is based on district wealth.

The Louisiana state constitution requires the state Board of Elementary and Secondary Education (BESE) to “annually develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools...” The MFP formula includes provisions to account for factors such as : student needs, wealth, and rewards for local tax effort.

**The formula ensures that the average state share of the cost of education is 65% and the school systems share on average is 35% of the cost.**



# 19D – 695 Department of Education - Minimum Foundation Program - Formula

LEVEL 1



LEVEL 2



LEVEL 3

**Minimum cost:** based on the basic education needs of each student.

**Incentive to local:** for city and parish school systems to support education in their communities above the minimum.

**Legislative allocation:** for continuing teacher and support worker pay raises (*originally provided in the 2000s*), the historical formula calculation, and mandated operating costs.



LEVEL 4



ADJUSTMENTS

1. **Supplemental funding** to meet specific needs at city, parish, or other local school systems including *Foreign Associate Teacher Salary and Stipends Allocation, Career Development Allocation, High Cost Services Allocation, Supplemental Course Allocation, and Mentor Teacher Stipends.*

2. **Certified and Support Worker Pay Raises** – Funding for the continuation of pay raise in 2019-20, 2021-22, 2022-23 and **2023-24 (new)**. Certified personnel and support worker pay raise are \$1,000/\$500, \$800/\$400, \$1,500/\$750 and **\$2,000/\$1,000** respectively for the four years.

3. Allocations for **State Approved** public school systems or schools including *Legacy Type 2 Charter schools, Louisiana State University, Southern University and ULL Lab Schools, New Orleans Center for the Creative Arts (NOCCA), Louisiana School for Math, Science, and the Arts (LSMSA), THRIVE Academy, Office of Juvenile Justice (OJJ) schools, École Pointe-au-Chien, and the Special School District (SSD).*

Mid-year adjustments for February student counts and audit adjustments.



# 19D – 695 Department of Education - Minimum Foundation Program

## FY2023-2024 MFP Proposed Budget

MFP Formula Items	BESE Adopted Projection Mar. 2023
<b>Level 1 State Cost Allocation</b> <i>(remains \$4,015 per pupil)</i>	\$2,428,757,444
<b>Level 2 Incentive for Local Effort</b>	\$508,824,475
<b>Level 3 Legislative Allocations</b> (Continuation of Prior Year Pay Raises, Historical Formula Allocation, Mandated Costs)	\$600,989,122
<b>Level 4 Supplementary Funding</b> (International Language/Escadrille Associate Program Salary and Stipend, Career Development, High Cost Services, Supplemental Course Allocation at \$70 per student, FY2019-20 Certificated & Non-Certificated Pay Raises, and FY2021-22 Certificated & Non-Certificated Pay Raises), FY2022-23 Certificated & Non-Certificated Pay Raises, Resident Teacher Stipends (transfer into separate allocation), Mentor teacher Stipends	\$396,474,000
<b>Allocations for Other Public Schools</b> (Lab Schools, State Schools (+Special School District), and Legacy Type 2 Charter Schools)	\$64,444,345
<b>Prior Year Audit Adjustments</b>	(\$2,048,105)
<b>Mid-Year Adjustments (Oct vs. Feb student count)</b>	\$2,290,651
<b>LDOE Projected MFP State Cost Allocation</b>	<b>\$3,999,731,932</b>
<b>BESE Proposed Changes</b>	
École Pointe-au-Chien <i>(level 4, funded)</i>	\$325,750
Mandated Cost - Per Pupil Increase <i>(level 3, funded, per pupil from \$100 to \$133, no increase since FY08-09)</i>	\$21,465,675
Apprenticeship Allocation <i>(\$3,500 for rural and \$2,500 for non-rural area per student, up to 500 students)</i>	\$1,500,000
\$2,000 for Certificated Educators and \$1,000 for Support Workers Pay Raises <i>(level 4, funded)</i>	\$197,683,794
Differentiated Compensation Allocation <i>(level 4, \$1,000 per teacher plus retirement)</i>	\$61,040,833
<b>Total BESE Proposed Changes</b>	<b>\$282,016,052</b>
<b>BESE Adopted MFP State Cost Allocation</b>	<b>\$4,281,747,984</b>
<b>FY24 Executive Budget Recommended</b>	<b>\$4,219,714,908</b>
<b>Difference of BESE vs. FY24 Executive Budget Recommendation</b>	<b>\$62,033,076</b>



# 19D – 695 Department of Education - Minimum Foundation Program

## FY2023-2024 BESE Proposed Supplemental Request

(Contingent upon additional revenue adoption by REC in May 2023)

MFP Formula Items	AMOUNT
Increase the current Base Per Pupil amount by 2.75%	\$80,000,000
Increase funding to Dual Enrollment program	\$25,000,000
<b>TOTAL</b>	<b>\$105,000,000</b>

Note:

1. The Base Per Pupil amount has not been increased since FY2014-2015.
2. The Board of Regents is working to develop uniform pricing structure of all dual-enrollment course costs across 2-year credential and 4-year degree programs. The cost estimate is based on six college courses per high school student.

## FY2023-2024 Governor Proposed Supplemental Request

(Contingent upon additional revenue adoption by REC in May 2023)

MFP Formula Items	AMOUNT
Increase the pay raise by another \$1,000/\$500	\$98,841,897
<b>TOTAL Supplemental Request</b>	<b>\$203,841,897</b>



## 19D – 695 Department of Education - Minimum Foundation Program

Minimum  
Foundation  
Program



**PAY RAISE**



## 19D – 695 Department of Education - Minimum Foundation Program

### **Federal legislation (proposed in 118<sup>th</sup> Congress) to increase teacher salaries**

- The **American Teacher Act** (*H.R. 882*) was introduced on February 8, 2023. It will award 4-year grants to states that elect to demonstrate their commitment to sustaining a minimum teacher salary of **\$60,000**. It will also provide a separate grant program to award states cost-of-living adjustments where the base teacher salary exceeds \$60,000 and invest in a national campaign to expand awareness of the value of teaching and encourage secondary and college students to consider teaching as a career.
- The **Pay Teachers Act** (*S. 766*) was introduced on March 9, 2023. The Act will (1) ensure teachers are paid a minimum salary of **\$60,000** and a livable and competitive salary throughout their career; (2) increase federal public education investments and ask states and localities to do the same; and (3) invest in a diverse teacher workforce, strengthen the educator pipeline, and support teachers' career development and advancement.

### **Other States' legislation to increase teacher pay**

- **Florida: Save Our Teacher Act** (*HB 271 & SB 342, identical*) are making their way through the Legislature, and, if passed, would increase teachers' base pay to **\$65,000**. *A funding increase in 2022 made the minimum pay for teachers to \$47,500.*
- **Arkansas: LEARNS Act** was signed by the Governor on March 8, 2023. It will raise the starting teacher salary to **\$50,000** a year, leaving Arkansas behind only Washington, Hawaii, New Jersey and the District of Columbia in starting teacher pay. Teachers making above the new \$50,000 a year minimum also will receive a **\$2,000** raise and can earn a bonus of up to **\$10,000** for good performance or being willing to teach a subject matter or in a geographic area that is in high demand.

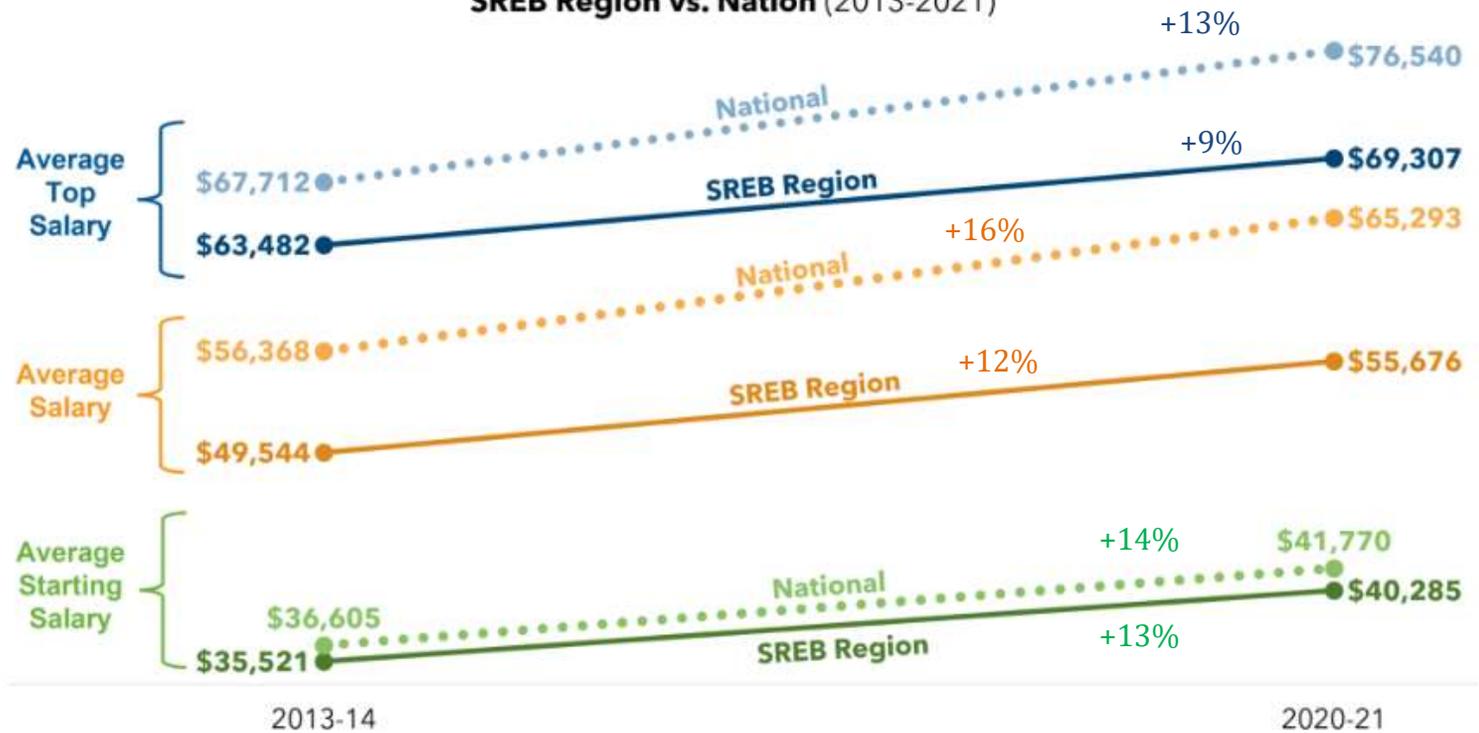


# 19D – 695 Department of Education – Minimum Foundation Program

## SREB States

AL  
AR  
DE  
FL  
GA  
KY  
LA  
MD  
MS  
NC  
OK  
SC  
TN  
TX  
VA  
WV

### Teacher Salary Changes: SREB Region vs. Nation (2013-2021)

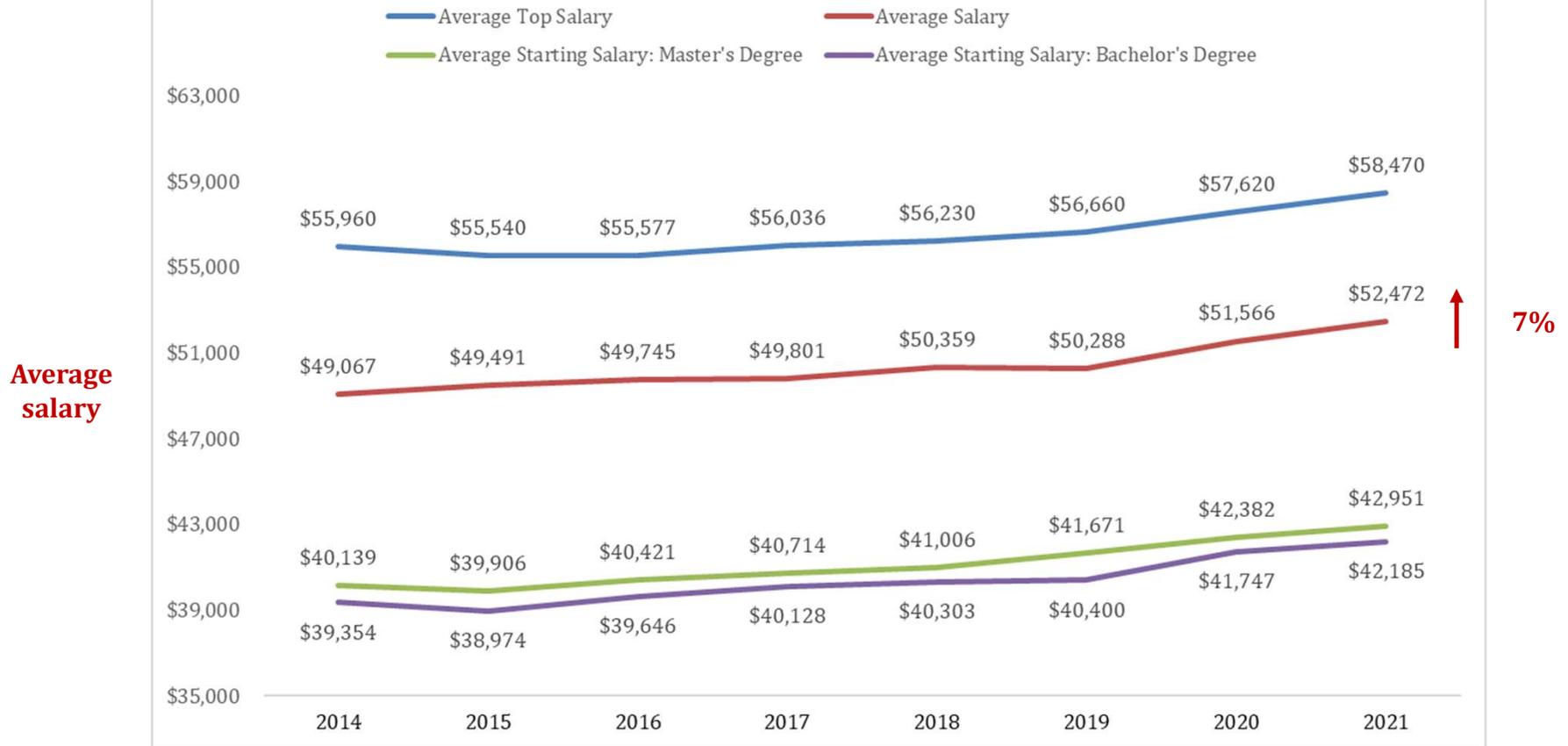


Source: SREB report – Average Teacher Salaries



# 19D – 695 Department of Education – Minimum Foundation Program

### Louisiana Average Annual Gross Teacher Salaries Over Time



Note: The average annual gross teacher salary has increased by 7% from 2014 to 2021. It's below the average state civil service employee's salary increase.

Source: SREB report – Average Teacher Salaries



# 19D – 695 Department of Education – Minimum Foundation Program

## SREB States

- AL
- AR
- DE
- FL
- GA
- KY
- LA
- MD
- MS
- NC
- OK
- SC
- TN
- TX
- VA
- WV



Source: LA Department of Education obtained from SREB as of 2022

### Average Teacher Pay Snapshot: Before Proposed MFP Plan

NATIONAL AVERAGE	SREB (REGIONAL) AVERAGE	LOUISIANA AVERAGE
\$66,397	\$56,309	\$54,097

Average take home pay is compensation after the payroll deduction of healthcare benefits and retirement benefits.

### Average Take Home Pay, 2021



Source: SREB report – Average Teacher Salaries



## 19D – 695 Department of Education - Minimum Foundation Program

# Minimum Foundation Program

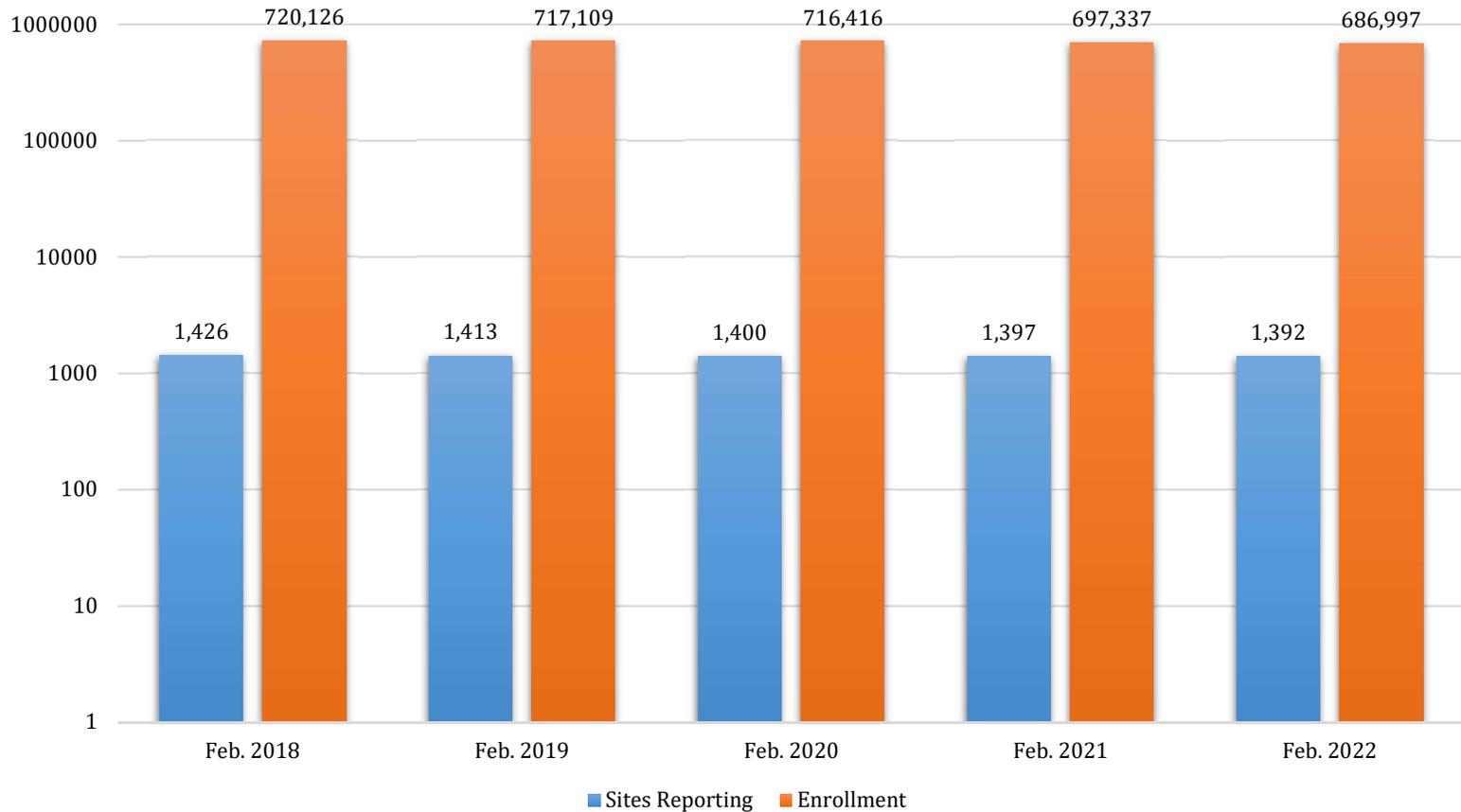


## STATISTICS



# 19D – 695 Department of Education – Minimum Foundation Program

## PUBLIC K-12 STUDENT ENROLLMENT & SITES REPORTING



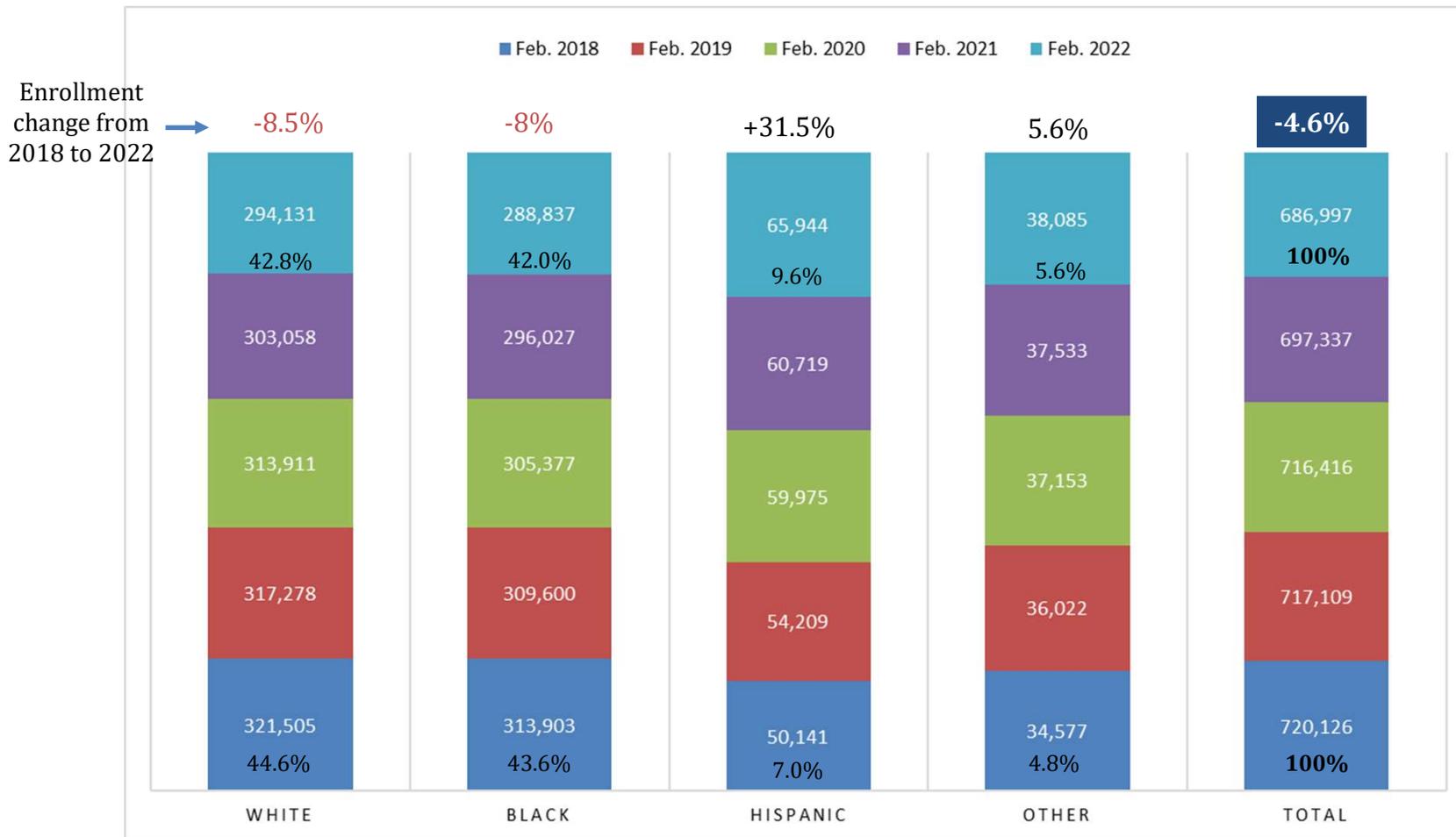
Note: From Feb. 2018 to Feb. 2022, the percentage change of Student Enrollment is (-4.6%), and the Sites Reporting is (-2.4%).

Source: Louisiana Department of Education



# 19D – 695 Department of Education – Minimum Foundation Program

## PUBLIC K-12 STUDENTS by RACE/ETHNICITY



Source: Louisiana Department of Education

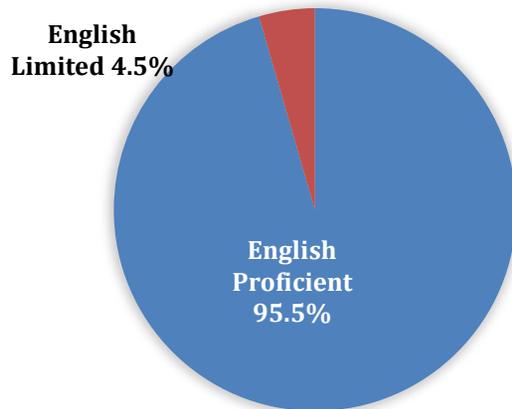
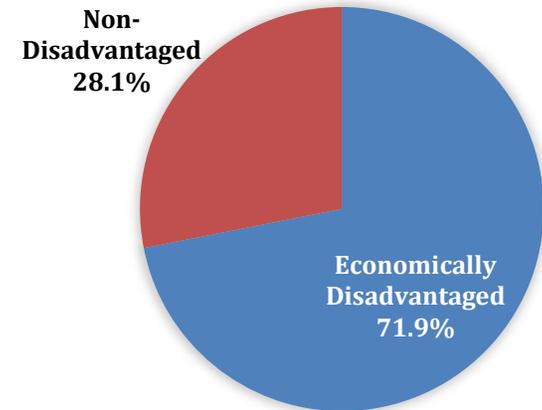
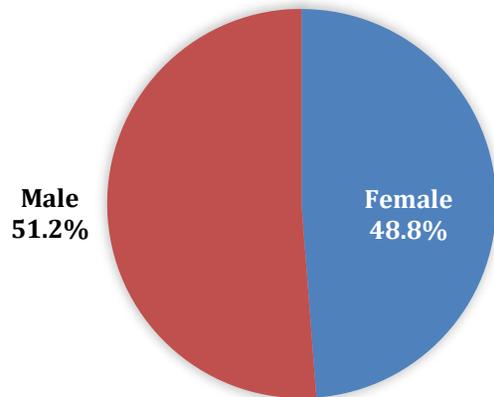
The percentage of non black and white students has increased by 3.4% from 11.8% in 2018 to 15.2% in 2022.



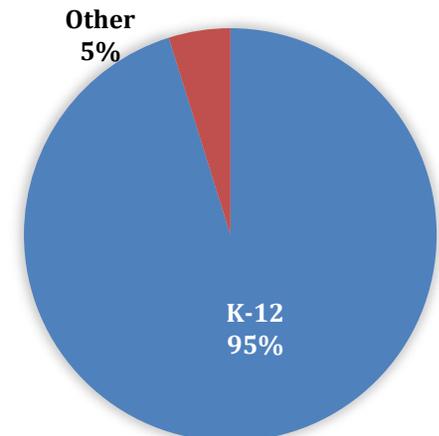
# 19D – 695 Department of Education – Minimum Foundation Program

## OTHER PUBLIC K-12 STUDENTS STATISTICS

*Feb. 2022*



Note: Comparing to Feb. 2018, there is no significant change on student ratio for Gender and K-12 categories. There is an increase of student ratio for categories of English Limited by 1%, and Economically Disadvantaged by 2.7%.



Source: Louisiana Department of Education



# 19D – 695 Department of Education - Minimum Foundation Program

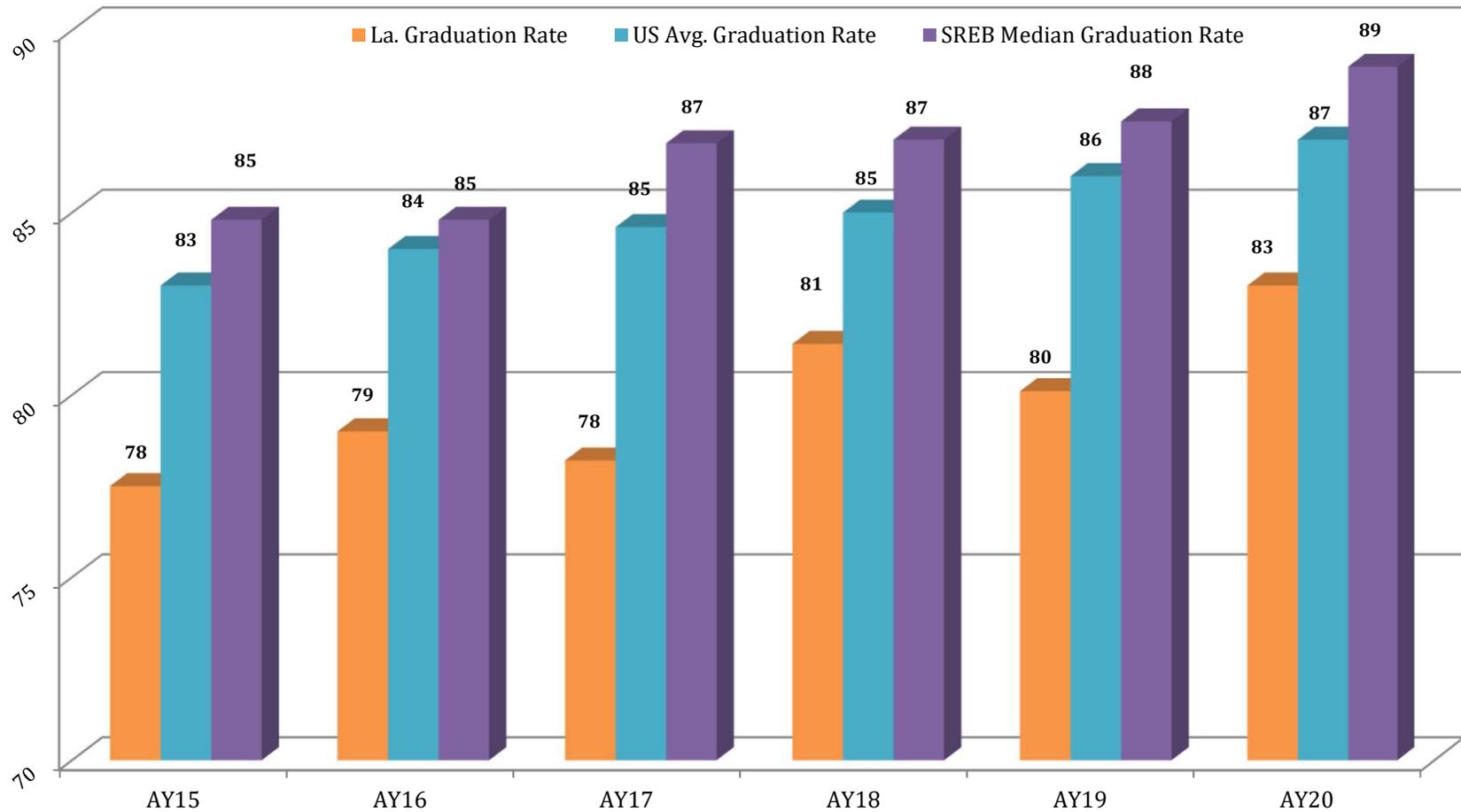
## Minimum Foundation Program



# RANKING



# 19D – 695 Department of Education – Minimum Foundation Program Public High School Graduation Rate – AY2015 to AY2020



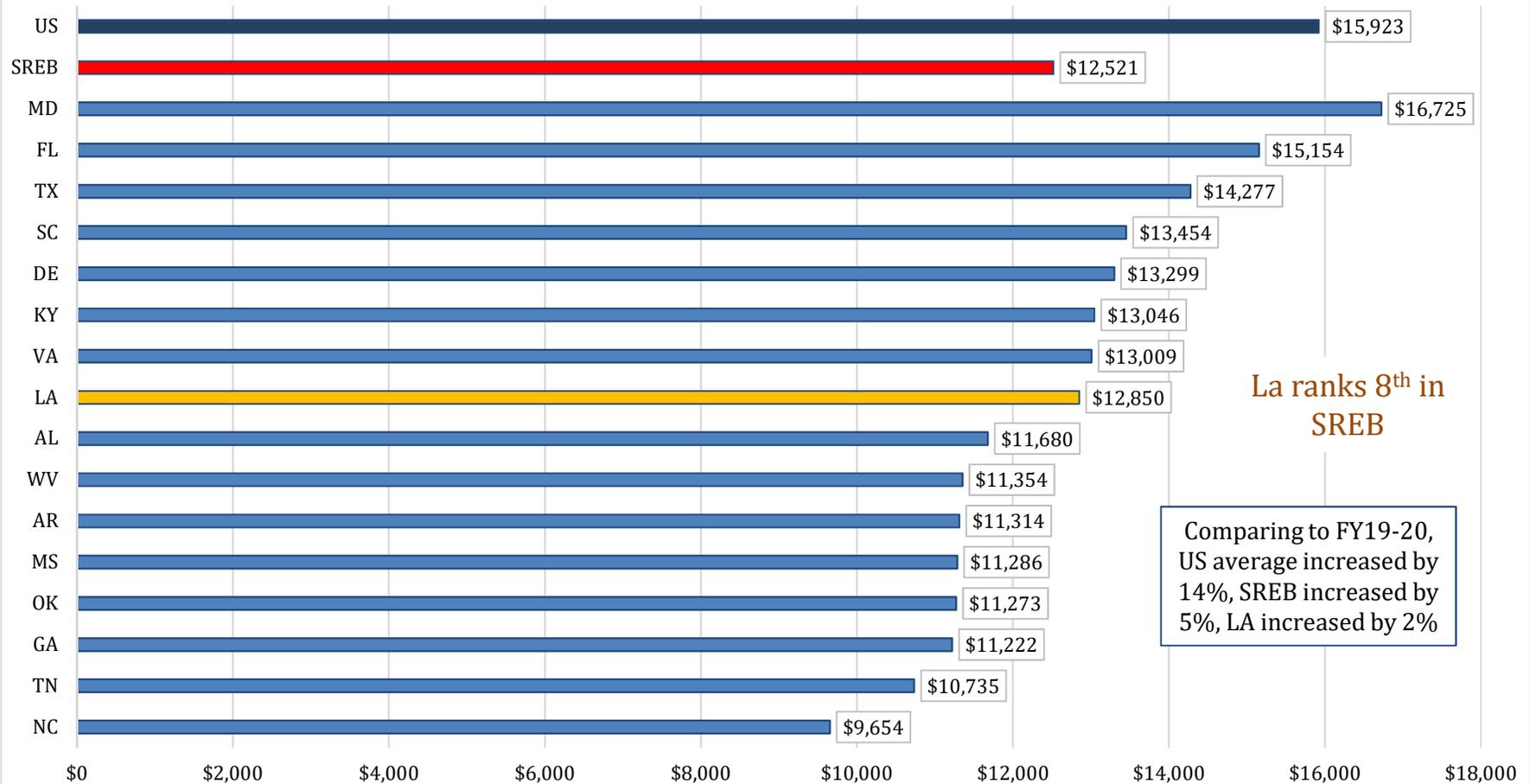
Source: National Center for Education Statistics. The data is by academic year (AY).

Note: Data from the La. Department of Education indicated a public high school graduation rate of 83.5% for the class of 2021, a 0.5% increase from the class of 2020.



# 19D – 695 Department of Education – Minimum Foundation Program

## SREB Average Public School Spending Per Student (2023)



Source: Public School Review “Average Public School Spending/Student (2023)”



## 19D – 695 Department of Education – Minimum Foundation Program

### Public School Ranking by State (SREB)

Overall Rank	State	Total Score	Quality	Safety
4	Virginia	61.79	4	4
5	Maryland	60.67	7	6
6	Delaware	60.05	10	2
14	Florida	55.35	15	15
21	Kentucky	53.94	22	17
27	Texas	49.36	33	14
28	Tennessee	49.18	27	46
29	North Carolina	49.02	30	32
32	Arkansas	47.22	32	35
36	Georgia	46.07	38	27
42	Alabama	39.81	45	23
43	Mississippi	38.65	43	45
45	Oklahoma	38.01	46	25
46	South Carolina	37.31	42	51
47	West Virginia	37.18	47	18
49	Louisiana	34.09	49	40

*Note: With the exception of "Total Score," all of the columns in the table above depict the relative rank of that state, where a rank of 1 represents the best conditions for that metric category.*

*Source: World Population Review: Public School Rankings by State 2023*



## 19D - 697 Department of Education – Non-Public Educational Assistance

# Non-Public Educational Assistance





## 19D - 697 Department of Education – Non-Public Educational Assistance

**Mission** - To provide funds to benefit approved nonpublic schools.

### **Non-Public Educational Assistance Programs**

**Required Services:** Reimburse nondiscriminatory state approved nonpublic schools for the costs incurred by each school during the preceding school year for maintaining records, completing and filing reports and providing required education-related data. (\$10.8 m.)

**School Lunch Salary Supplement:** Provides a cash supplement for nonpublic school lunchroom employees at eligible schools. (\$7.0 m.)

**Textbook Administration:** Provides state funds for the administrative costs incurred by public school systems that order and distribute school books and other materials of instruction to the eligible nonpublic schools. (\$0.1 m.)

**Textbooks:** Provides state funds for the purchase of books and other materials of instruction for eligible nonpublic schools. (\$2.7 m.)

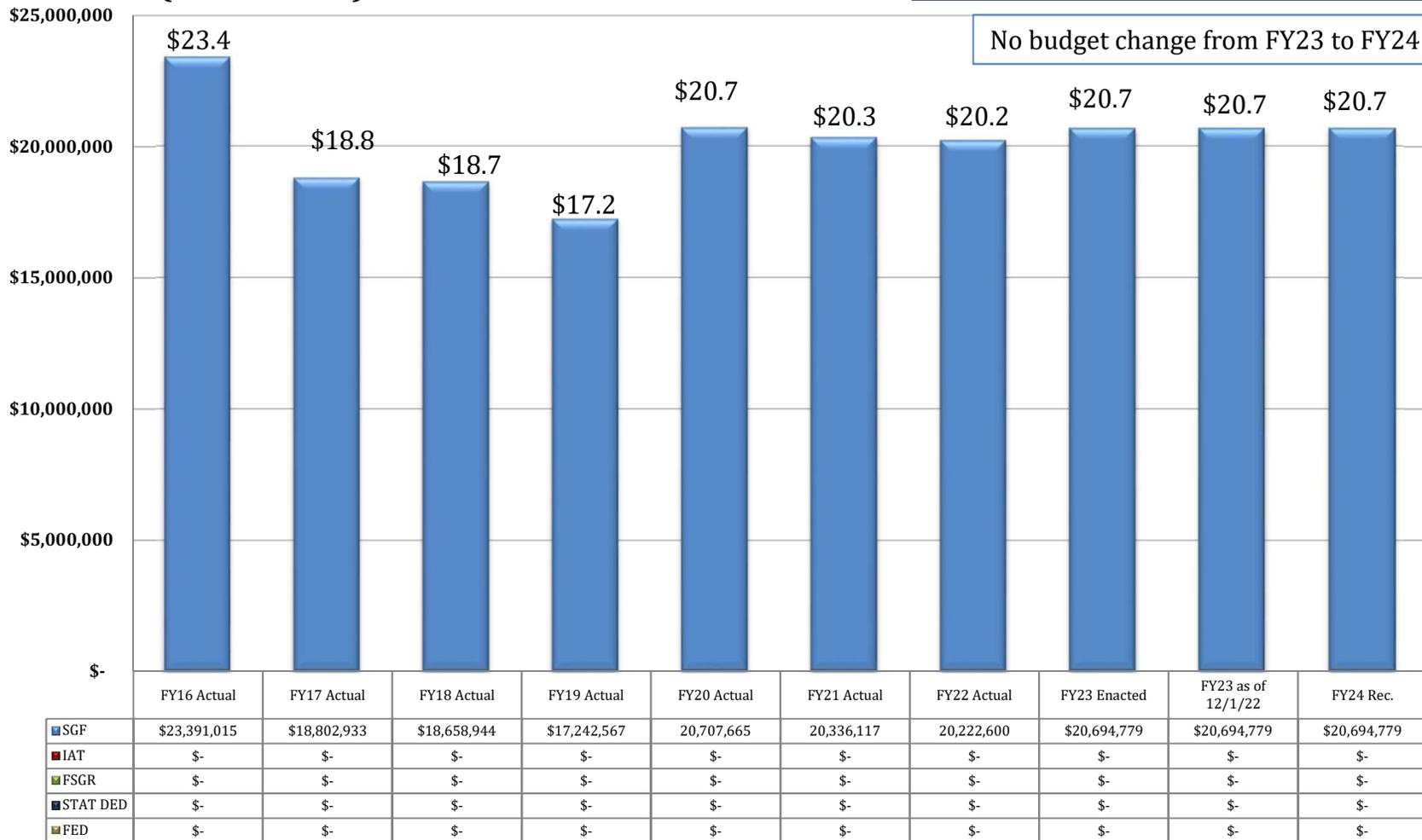


# 19D - 697 Department of Education – Non-Public Educational Assistance Changes in Funding since FY16

**Total Budget by Fiscal Year and Means of Finance  
(in \$ millions)**

Spending change from FY16 to FY22 is -14%.  
Budget change from FY16 to FY24 is -12%.

No budget change from FY23 to FY24

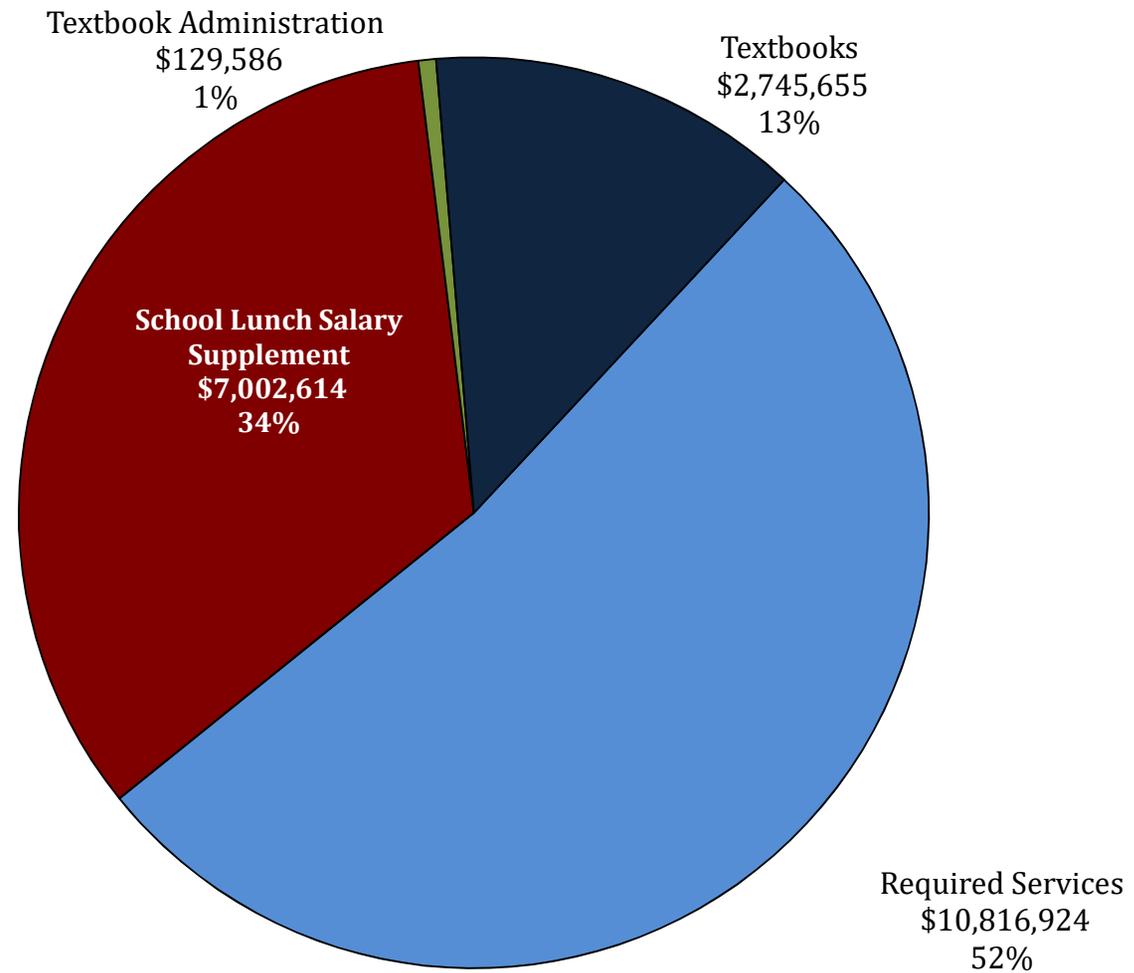




# 19D - 697 Department of Education – Non-Public Educational Assistance

**Total FY24  
Recommended:  
\$20,694,779 SGF**

(No Change from FY23 EOB)





# 19D - 697 Department of Education – Non-Public Educational Assistance Categorical Expenditures FY22, FY23, and FY24

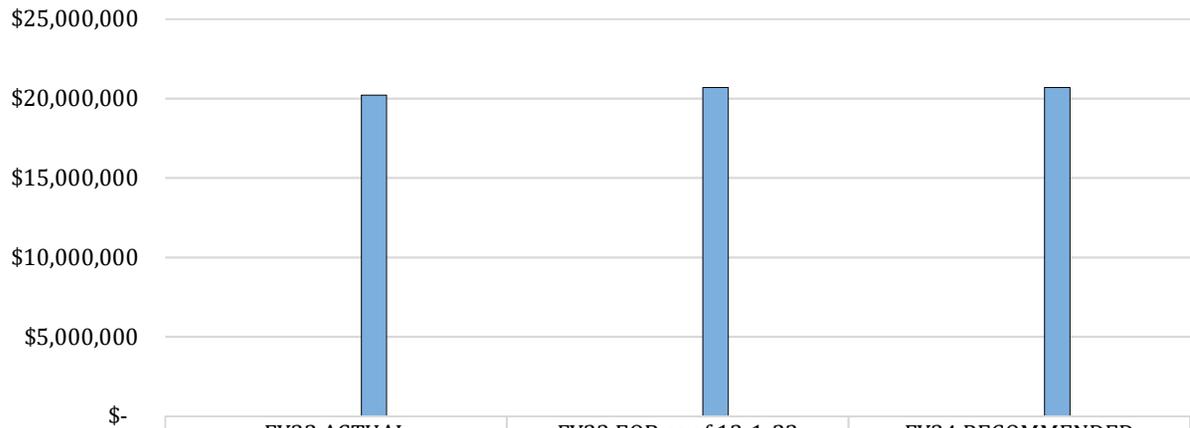
For FY24 Recommended, the largest Expenditure Category is Other Charges, which makes up **100 percent** of Total Expenditures.

The Other Charges category include expenditures to partially reimburse approved non-public schools for the costs incurred by each school during the preceding school year for providing school services, maintaining records, and completing and filing reports required by law, regulation, or a requirement of a state department, state agency, or local school board, textbooks, and school lunch salary supplement for lunchroom workers.

FY22 Total  
\$20.2 m.

FY23 Total  
\$20.7 m.

FY24 Total  
\$20.7 m.



**Personal Services**

**Operating Expenses**

**Professional Services**

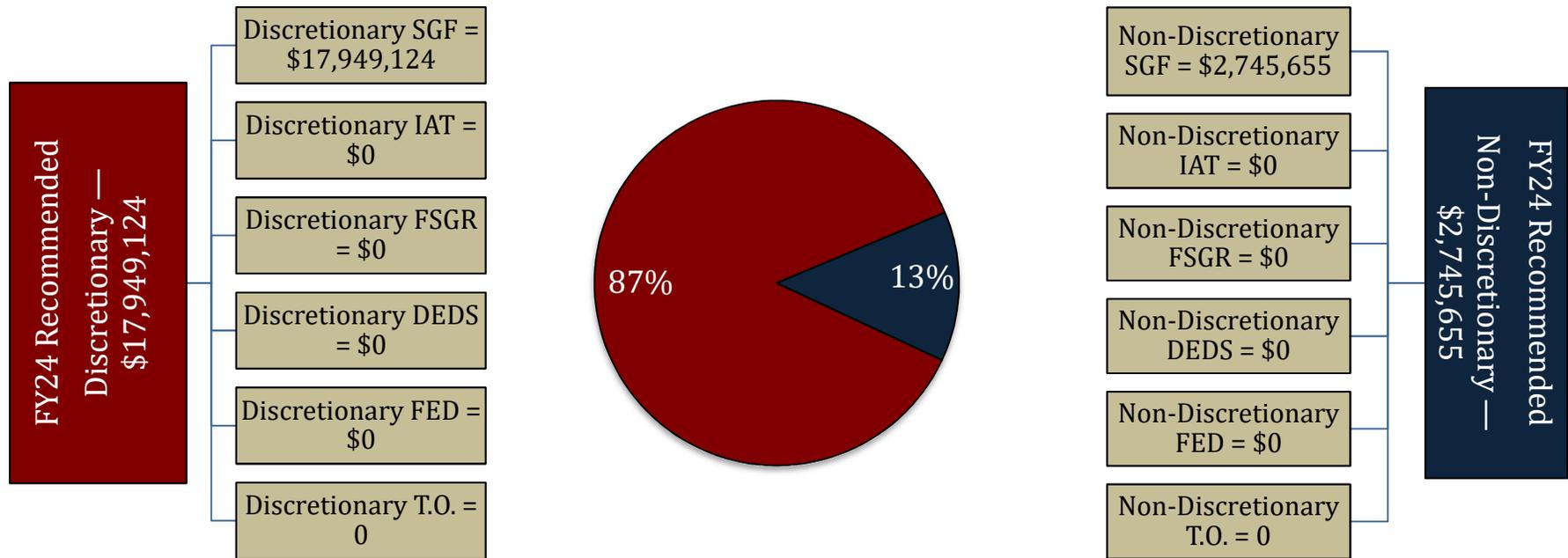
**Other Charges**

**Acquisitions and Major Repairs**

	FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Salaries	\$-	\$-	\$-
Other Compensation	\$-	\$-	\$-
Related Benefits	\$-	\$-	\$-
Travel	\$-	\$-	\$-
Operating Services	\$-	\$-	\$-
Supplies	\$-	\$-	\$-
Professional Services	\$-	\$-	\$-
Other Charges	\$20,222,600	\$20,694,779	\$20,694,779
Debt Service	\$-	\$-	\$-
Interagency Transfers	\$-	\$-	\$-
Acquisitions	\$-	\$-	\$-
Major Repairs	\$-	\$-	\$-



## 19D - 697 Department of Education – Non-Public Educational Assistance FY24 Discretionary/Non-Discretionary Comparison



Total Discretionary Funding by Office		
State Activities	\$ 334,496,505	8%
Subgrantee Assistance	\$ 3,594,642,320	90%
Recovery School District	\$ 31,986,366	1%
Minimum Foundation Program	\$ -	0%
<b>Nonpublic Educational Assistance</b>	<b>\$ 17,949,124</b>	<b>0%</b>
<b>Total Discretionary</b>	<b>\$ 3,979,074,315</b>	<b>100%</b>

Total Non-Discretionary Funding by Type		
Needed for Debt Service	\$ -	0.00%
Constitutional Requirements	\$ 2,745,655	100.00%
Statutory Requirements	\$ -	0.00%
Unavoidable Obligations	\$ -	0.00%
<b>Total Non-Discretionary</b>	<b>\$ 2,745,655</b>	<b>100%</b>

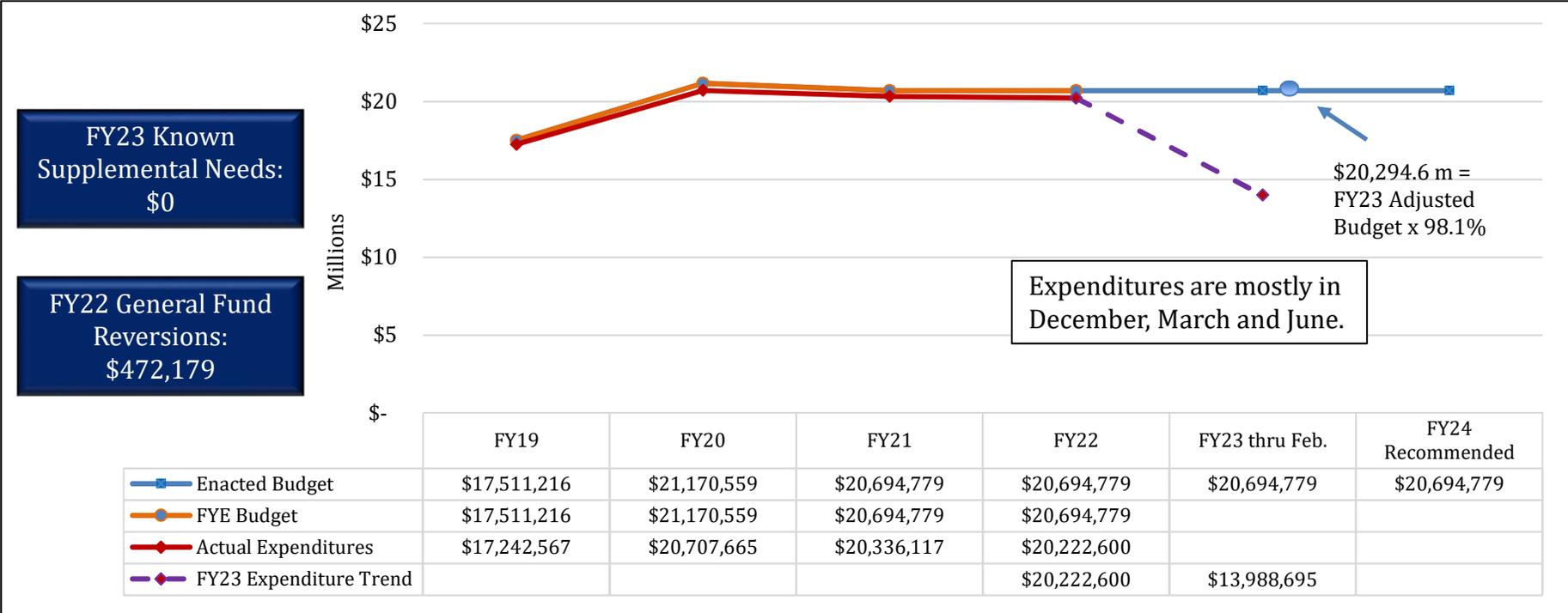
*Note: Article VIII, Section 13 A - Provides for funding associated with free textbooks and other materials of instruction to children at the elementary and secondary levels.*

Source: Division of Administration Office of Planning and Budget



# 19D - 697 Department of Education – Non-Public Educational Assistance Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

**FYE Budget = "Fiscal Year End" Budget** includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of February.



Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 20,694,779	\$ -	\$ 20,694,779	0.0%
Aug-22	\$ 20,694,779	\$ -	\$ 20,694,779	0.0%
Sep-22	\$ 20,694,779	\$ -	\$ 20,694,779	0.0%
Oct-22	\$ 20,694,779	\$ -	\$ 20,694,779	0.0%
Nov-22	\$ 20,694,779	\$ -	\$ 20,694,779	0.0%
Dec-22	\$ 20,694,779	\$ 8,515,924	\$ 12,178,855	41.2%
Jan-23	\$ 20,694,779	\$ 8,721,034	\$ 11,973,745	42.1%

Monthly Budget Activity				
	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 20,694,779	\$ 8,757,436	\$ 11,937,343	42.3%
Mar-23	\$ 20,694,779	\$ 10,065,251	\$ 10,629,528	48.6%
Apr-23	\$ 20,694,779	\$ 11,373,065	\$ 9,321,714	55.0%
May-23	\$ 20,694,779	\$ 12,680,880	\$ 8,013,899	61.3%
Jun-23	\$ 20,694,779	\$ 13,988,695	\$ 6,706,084	67.6%
Historical Year End Average				98.1%



# 19D - Department of Education

## **LEGISLATIVE AUDITOR REPORT**



# Legislative Auditor Report

## Louisiana Department of Education

June 22, 2022

DOE officials discovered a former employee misappropriated \$74,250 in Child Care Assistance Program funds by manipulating provider information and submitting and receiving payments for four alleged fraudulent grant applications. In addition, DOE incorrectly reported Child and Adult Care Food Program expenditures totaling \$70.8 million as National School Lunch Program expenditures on the Schedule of Expenditures of Federal Awards for fiscal year 2021. DOE also did not comply with Federal Funding Accountability and Transparency Act reporting requirements for the Title I Grants to Local Educational Agencies and Education Stabilization Fund Elementary and Secondary School Emergency Relief Fund programs. Additionally, DOE provided supplemental payments totaling \$2.7 million to schools participating in the Student Scholarships for Educational Excellence Program without ensuring the payments did not exceed the maximum allowed and did not submit the annual report on the program to state legislative committees and individual legislators within the required timeframe.

*Source: Louisiana Legislative Auditor 2023 Annual Report -- Key Audit Issues -- Act 461 Report, February 15, 2023.*



# Legislative Auditor Report

## **Louisiana Department of Education and the Board of Elementary and Secondary Education**

May 18, 2022

Investigative auditors found that, between May and November 2021, the Louisiana Department of Education paid \$486,050 on two emergency contracts without first obtaining approval from the Louisiana Board of Elementary and Secondary Education, as required by the Louisiana Administrative Code. Under the provisions of the LAC, professional and consulting services contracts recommended by the state superintendent of education at, or above, a certain amount (currently \$50,000) must be approved by BESE.

## **Louisiana Charter School Compliance with Economically-Disadvantaged Enrollment Requirements**

August 8, 2022

Between academic years 2016-17 and 2021-22, 27 of 123 charter schools – or 22% – did not meet their required enrollment rate for economically-disadvantaged students for at least one year, and most failed to do so repeatedly. In addition, even though state law requires most types of charter schools to enroll a certain percentage of economically disadvantaged students, it does not provide specific guidance on how to enforce the requirement.

*Source: Louisiana Legislative Auditor 2023 Annual Report -- Key Audit Issues -- Act 461 Report, February 15, 2023.*